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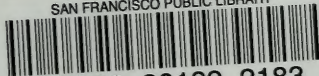
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APPENDIX TO THE JOURNALS

OF THE

SENATE AND ASSEMBLY

OF THE

FORTY-THIRD SESSION

OF THE

LEGISLATURE OF THE STATE OF CALIFORNIA

VOLUME I.



SACRAMENTO

ROBERT L. TELFER

SUPERINTENDENT OF STATE PRINTING

1919

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BY THE

SENATE AND ASSEMBLY

OF THE

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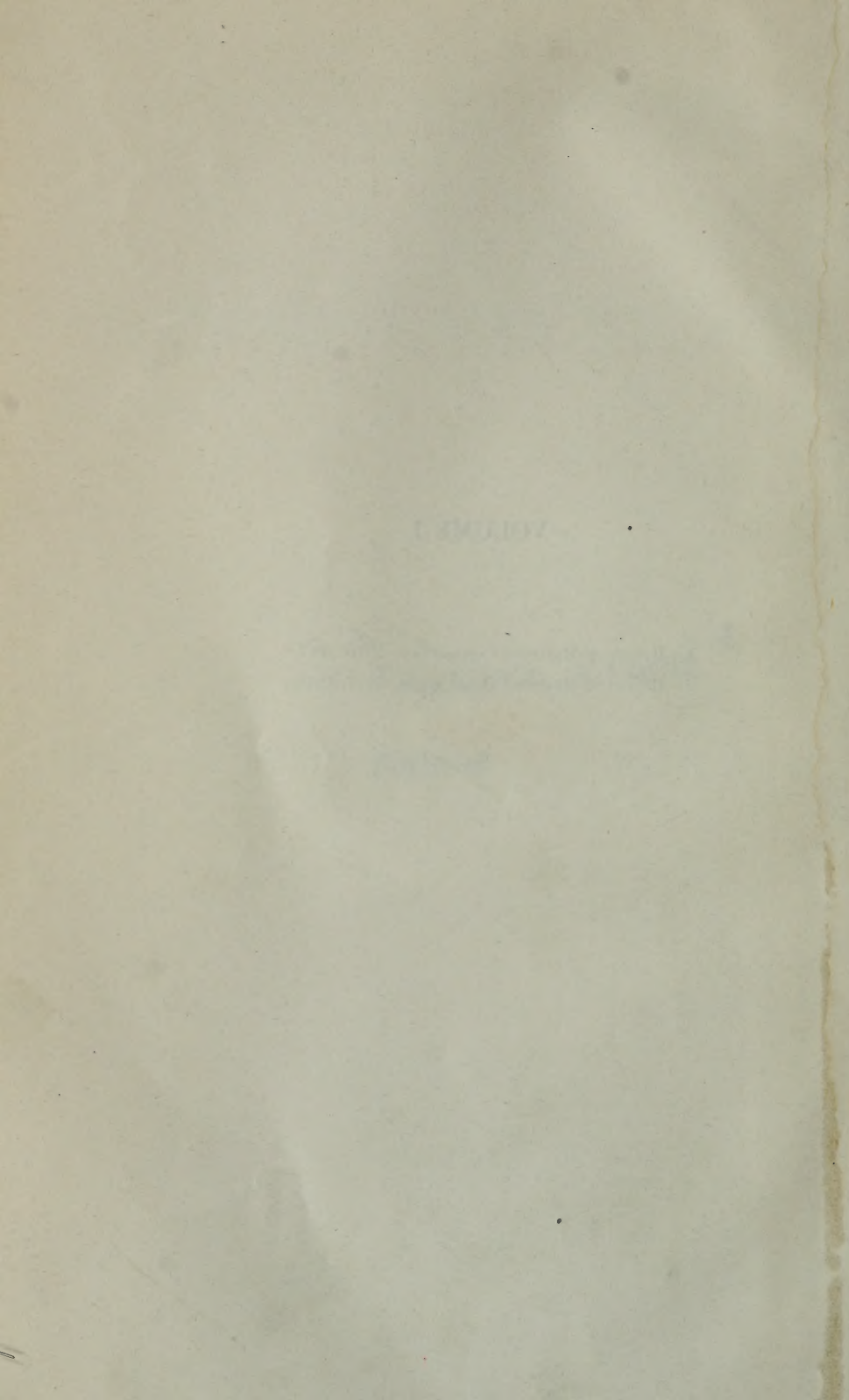
REPORT

Railroad Commission of California

VOLUME I.

1—Report of Railroad Commission, 1916-1917.

2—Report of Railroad Commission, 1917-1918.



REPORT

OF THE

Railroad Commission of California

From July 1, 1916, to June 30, 1917

VOL. I



CALIFORNIA STATE PRINTING OFFICE

SACRAMENTO

1917

REPORT

Railroad Commission

COMMISSIONERS

MAX THELEN, PRESIDENT

H. D. LOVELAND

ALEX GORDON

EDWIN O. EDGERTON

FRANK R. DEVLIN

CHARLES R. DETRICK,

SECRETARY

Office of Commission

833 MARKET STREET

SAN FRANCISCO




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CHAPTER I.

LETTER OF TRANSMITTAL.

SAN FRANCISCO, CALIFORNIA, October 1, 1917.

To his Excellency WILLIAM D. STEPHENS,
Governor of California.

DEAR SIR: We transmit herewith, as required by law, the report of the Railroad Commission of the State of California for the fiscal year ending June 30, 1917.

This report consists of two volumes. Volume I gives in eleven chapters and three appendices an account of the transactions and proceedings of the Railroad Commission during the year ending June 30, 1917. Volume II is an analysis of the financial condition and other statistical information of California public utilities as reported by them in their annual reports on file with the Railroad Commission. The information in Volume II is given as to common carriers for the fiscal year ending June 30, 1916, and as to all other classes of public utilities for the calendar year ending December 31, 1916.

The Decisions of the Railroad Commission are published in a series of reports entitled "Opinions and Orders of the Railroad Commission of California." Eleven volumes, containing the Decisions from January 1, 1911, to November 30, 1916, have been published. The twelfth volume is now in the press. The Decisions are also printed in pamphlet form a few days after their rendition and may be secured from the Railroad Commission.

From January 1, 1911, to June 30, 1917, the Railroad Commission issued 48 General Orders, printed copies of which are available for public distribution.

In this Letter of Transmittal we shall give a summary of the Railroad Commission's work during the year ending June 30, 1917, under the following heads:

1. Creation and organization of Railroad Commission.
2. Jurisdiction of Railroad Commission.
3. Utilities subject to jurisdiction.
4. Formal proceedings.
5. Informal proceedings.
6. The year's work.
7. Work on which Railroad Commission is now engaged.
8. Financial condition of California utilities.
9. New construction.
10. Legal.
11. Auto stages and trucks.

12. Railroad Commission and the war.
13. Railroad Commission's participation in national utility regulation.
14. Appreciation.

1. CREATION OF RAILROAD COMMISSION.

The Railroad Commission of California was created by section 22, Article XII of the Constitution of California of 1879. For more than 30 years the commission consisted of three members, elected from three districts of the state, with their jurisdiction limited to the rates and accounts of railroads and other transportation companies.

On October 10, 1911, the state constitution was amended so as to enlarge the membership of the Railroad Commission from three to five members, to change the method of selection from election by the people to appointment by the Governor, and to empower the legislature, with certain limitations, to confer on the Railroad Commission power to supervise and regulate all classes of public utilities.

On March 23, 1912, the Public Utilities Act became effective. By this act, the legislature conferred on the Railroad Commission broad powers to supervise and regulate the various classes of public utilities specified in the act. As will hereinafter appear, the Railroad Commission's powers and duties were thereafter further increased by amendments to the state constitution and by the enactment of the Public Utilities Act and other statutes.

Organization of Railroad Commission.

The Railroad Commission as at present organized consists of five commissioners appointed by the Governor from the state at large. The term of office is six years.

The following departments have been created by the Railroad Commission for the systematic and efficient conduct of its business:

Name of department	Head of department
1—Office	Secretary
2—Legal	Attorney
3—Rate	Rate Expert
4—Engineering	Chief Engineer
5—Auditing	Auditor
6—Stock and Bond	Stock and Bond Expert
7—Reporting	Reporter

The Gas and Electrical Engineer, Hydraulic Engineer and Telephone and Telegraph Engineer each heads an important division and reports to the Chief Engineer. The Service Expert, in charge of all railroad accidents and service matters affecting common carriers, reports to the Rate Expert.

Three Examiners take and report to the Railroad Commission the evidence in the less important formal proceedings.

The Railroad Commission's main office is in the Commercial Building, 833 Market street, San Francisco. A branch office is located in the Union League Building, Second and Hill streets, Los Angeles.

2. JURISDICTION OF RAILROAD COMMISSION.

The Railroad Commission has jurisdiction over corporations, associations and persons engaged in the following classes of public utility service:

- (1) Steam railroad.
- (2) Electric railroad.
- (3) Express and car.
- (4) Carrier by water.
- (5) Stage and truck.
- (6) Water.
- (7) Gas and electric.
- (8) Telephone and telegraph.
- (9) Wharfinger.
- (10) Warehouse.
- (11) Pipe line.

Powers of Railroad Commission.

The Railroad Commission has jurisdiction over the rates, service, facilities, extensions, safety of construction and operation, accounts, transfers and encumbrances of property and the issue of securities of all public utilities, with certain exceptions in certain cities, to which exceptions reference will hereinafter be made.

No electric railroad, street railroad, gas, electrical, telephone, telegraph or water utility may enter a field already being served by a utility of like character unless the Railroad Commission's consent has first been secured. No transportation company (meaning thereby automobiles, jitney busses, auto trucks, stages or auto stages operated as common carriers as defined by chapter 213, laws of 1917) may exercise the rights and privileges granted by any local franchises or permits unless the Railroad Commission has first declared that public convenience and necessity require the exercise of such rights and privileges.

The Railroad Commission has power, on petition of any municipality or other public authority, to make its finding determining the just compensation to be paid by such municipality or other public authority for the whole or any part of the property of any public utility. Such finding is conclusive in eminent domain proceedings.

The Railroad Commission has general power to supervise and regulate all public utilities in all respects necessary for the protection and welfare of the consuming and investing public as well as the public utility itself.

Sources of Jurisdiction.

The Railroad Commission's powers are derived in part from the state constitution and in part from statutes.

The constitutional provisions which have conferred powers upon the Railroad Commission are sections 20, 21, 22, 23 and 23 (a) of Article XII of the state constitution.

The principal statute conferring powers upon the Railroad Commission is the Public Utilities Act, which was originally approved on December 23, 1911, effective March 23, 1912 (St. 1911, Extra Session, p. 18), and was thereafter revised and reenacted on April 23, 1915, effective August 8, 1915 (St. 1915, p. 115), and amended by the legislature of 1917, in chapters 120, 137, 176, 209 and 707 of the laws of 1917.

Prior to 1917, the following statutes in addition to the Public Utilities Act charged the Railroad Commission with further responsibilities:

1. Chapter 80, laws of 1913—regulation of water companies.
2. Chapter 49, laws of 1911, as amended by chapter 168, laws of 1913, and chapter 501, laws of 1915—size of railroad train crews.
3. Chapter 284, laws of 1913—locomotive headlights.
4. Chapters 285, 286 and 327, laws of 1913—oil pipe lines.
5. Chapter 557, laws of 1913—construction of wharves, chutes and piers.
6. Chapter 494, laws of 1915—train dispatching by telephone.
7. Chapter 498, laws of 1915—derailing switches.
8. Chapter 499, laws of 1915—water glasses on steam locomotives.
9. Chapter 600, laws of 1915—construction of electric transmission and distribution systems to promote safety.
10. Chapter 667, laws of 1915—reports by public utilities rendering hospital service to employees for compensation.

Legislation of 1917.

The legislature of 1917 enacted the following statutes affecting the powers and duties of the Railroad Commission:

1. Chapter 120, laws of 1917—amending section 50 of the Public Utilities Act by providing that electric railroads and telegraph companies shall secure certificates of public convenience and necessity and that the Railroad Commission shall have power to issue orders directing that public utilities shall hold construction work in statu quo pending investigation as to the necessity for securing a certificate of public convenience and necessity.

2. Chapter 176, laws of 1917—amending sections 47 and 70 of the Public Utilities Act by providing a more effective procedure for the determination by the Railroad Commission of the just compensation to

be paid by public authorities for the property of public utilities in eminent domain proceedings.

3. Chapter 191, laws of 1917—permitting mutual water companies and the owners of private water supplies to furnish water to third parties during the emergency created by the war, without thereby becoming public utilities, reports to be made to the Railroad Commission.

4. Chapter 201, laws of 1917—defining the respective jurisdictions of the Railroad Commission and the Industrial Accident Commission with reference to the safety of the employees of public utilities.

5. Chapter 209, laws of 1917—amending section 43 of the Public Utilities Act so as to make more effective the jurisdiction of the Railroad Commission over railroad crossings and giving to the Railroad Commission power to determine and apportion the expense of separating railroad grade crossings and the damages to adjacent property, and to determine the just compensation to be paid for property taken or damaged in connection therewith.

6. Chapter 213, laws of 1917—providing for the regulation by the Railroad Commission of the owners and operators of all automobiles, jitney busses, auto trucks, stages and auto stages operated in the transportation of persons or property as common carriers for compensation over any public highway in this state between fixed termini or over a regular route and not operating exclusively within the limits of an incorporated city or town.

7. Chapter 575, laws of 1917—providing that the Railroad Commission shall enforce the provisions of chapter 500, laws of 1911, referring to the construction of subways, manholes, chambers or underground rooms, encasing electric wires or cables.

8. Chapter 707, laws of 1917—extending the jurisdiction of the Railroad Commission to so-called irregular water carriers operating vessels of specified carrying capacity on the inland waters of California.

9. Chapter 713, laws of 1917—referring to the issue by public utility corporations of capital stock without par value when and as permitted by the Railroad Commission.

10. Chapter 784, laws of 1917—requiring that railroad corporations operating by means of steam locomotives shall install automatic bell ringing apparatus in their locomotives within one year or within such additional time as may be prescribed by the Railroad Commission.

Cities and Towns.

Section 23, Article XII of the state constitution, as amended on October 10, 1911, provided in part that as to unincorporated territory the legislature might confer upon the Railroad Commission such powers of supervision and regulation over public utilities as the legislature

might consider desirable but that incorporated cities and towns should retain the powers over public utilities then vested in them until they should elect to vote such powers into the Railroad Commission.

Fifty-nine incorporated cities and towns have, at elections, conferred upon the Railroad Commission their powers over all or specified classes of public utilities. The names of these cities and towns with the respective dates of election and the class or classes of public utilities as to which powers were relinquished to the Railroad Commission are set forth on pages 7 and 8 of the Annual Report of the Railroad Commission for the year ending June 30, 1916.

By amendment of November 3, 1914, to section 23, Article XII of the state constitution, the Railroad Commission was given exclusive jurisdiction over the *rates* of all public utilities within all incorporated cities and towns, so that at the present time the Railroad Commission has jurisdiction over all rates of all public utilities in all parts of California.

In cities which have special freeholders' charters, the Railroad Commission has complete jurisdiction over public utilities (other than as to the usual local police powers and the initial granting of public utility franchises in certain cities or towns) except to the extent that such cities have been granted in their charters special powers over public utilities, which powers are not in conflict with the powers conferred on the Railroad Commission and have not been relinquished to the commission. However, even in cities having freeholders' charters, the Railroad Commission now has complete jurisdiction over the rates of all public utilities.

Railroads—Construction and Operation.

In *Civic Center Association of Los Angeles vs. Railroad Commission*, decided on July 11, 1917, 53 Cal. Dec. 845, the Supreme Court of California decided that the Railroad Commission has exclusive jurisdiction over the construction and operation of all state railroads in the city of Los Angeles. The effect of this decision is to add to the Railroad Commission's unquestioned jurisdiction over the construction and operation of all railroads in unincorporated territory, the further exclusive jurisdiction over the construction and operation of all state railroads in all incorporated cities and towns of California. The Supreme Court also decided in this case that the Railroad Commission has exclusive jurisdiction to direct the construction and operation of union passenger depots and of railroad freight terminals in Los Angeles.

In *City of San Jose vs. Railroad Commission*, decided on June 4, 1917, 53 Cal. Dec. 727, the Supreme Court of California decided that the Railroad Commission has jurisdiction to apportion the expense of

eliminating railroad grade crossings, between the railroads or street railroads affected and the public authorities in interest, as provided by section 43 of the Public Utilities Act.

Auto Stages and Trucks.

In *Western Association of Short Line Railroads vs. Railroad Commission*, decided on December 14, 1916, 52 Cal. Dec. 642, as explained by the decision of January 11, 1917, 53 Cal. Dec. 62, the Supreme Court of California decided that the Public Utilities Act does not confer on the Railroad Commission jurisdiction over automobiles, jitney busses, auto trucks, stages or auto stages operated as common carriers, but that under the provisions of section 22 of Article XII of the state constitution, such carriers when operating over regular routes and not operating exclusively within the limits of an incorporated city or town, are "transportation companies" and are subject to the jurisdiction of the Railroad Commission with reference to their *rates* and *accounts*, but not in other respects.

Thereafter, the legislature enacted chapter 213, laws of 1917, effective July 27, 1917, and providing that the Railroad Commission shall have jurisdiction as to rates, service, safety, securities, certificates of public convenience and necessity and in certain other respects over all so-called "transportation companies," including all owners and operators of automobiles, jitney busses, auto trucks, stages and auto stages used in the transportation of persons or property as common carriers for compensation over any public highway in this state between fixed termini or over a regular route and not operating exclusively within the limits of an incorporated city or town.

Publicly Owned and Operated Utilities.

The Railroad Commission claims and exercises jurisdiction over publicly owned and operated "railroads and other transportation companies" as these words are defined in section 22 of Article XII of the state constitution.

With reference to other classes of publicly owned and operated utilities, the Railroad Commission has always understood that it does not have jurisdiction in so far as the service is rendered within the limits of the municipality or other public authority owning and operating the utility. With reference to such publicly owned and operated utilities, however, the Railroad Commission claims and exercises jurisdiction in so far as service is rendered outside the limits of said municipality or other public authority.

Oil Pipe Lines.

Chapters 285, 286 and 327, laws of 1913, conferred on the Railroad Commission certain jurisdiction over oil pipe lines.

Acting under the provisions of chapter 327, laws of 1913, the Railroad Commission on December 31, 1914, after public hearings, directed the

following oil pipe line companies to file rate schedules with the commission:

Associated Oil Company.
 Associated Pipe Line Company.
 General Pipe Line Company of California.
 Producers' Transportation Company.

Standard Oil Company of California was not included in the order for the reason that this company filed with the Railroad Commission its schedules of rates, rules and regulations for the transportation of crude oil, petroleum and the products thereof.

Valley Pipe Line Company, a subsidiary of the Shell Company of California, was not included for the reason that this company's oil pipe line was constructed subsequent to the date of the decision.

The constitutionality of chapter 327, laws of 1913, is now pending before the Supreme Court of California on review of the Railroad Commission's decision of December 31, 1914, in three proceedings brought respectively by Producers' Transportation Company (L. A. 4230), Associated Pipe Line Company (S. F. 7376) and Associated Oil Company (S. F. 7377). In the meantime, jurisdiction over oil pipe lines is not being exercised by the Railroad Commission.

3. UTILITIES SUBJECT TO JURISDICTION.

During the year ending December 31, 1916, 886 public utilities filed annual reports with the Railroad Commission. All annual reports are checked by the Railroad Commission's auditing department.

The number of public utilities of various classes filing annual reports is shown in Table No. 1.

TABLE No. 1.

<i>Public Utilities Filing Annual Reports with Railroad Commission.</i>	
Steam railroads—operative.....	46
Steam railroads—lessor.....	11
Steam railroads—under construction.....	7
Electric railroads—operative.....	35
Electric railroads—lessor.....	3
Electric railroads—under construction.....	2
Car companies.....	1
Express companies.....	2
Water carriers.....	13
Electric companies.....	86
Gas companies.....	32
Gas and electric companies.....	17
Telephone companies.....	110
Telegraph companies.....	3
Telephone and telegraph companies.....	7
Water companies.....	336
Warehousemen.....	162
Wharfingers.....	13
Total	886

In addition to the foregoing public utilities, 887 owners of common carrier automobiles, jitney busses, auto trucks, stages and auto stages have filed with the Railroad Commission, tariffs showing their passenger and freight fares and rates.

During the year ending December 31, 1916, 58 public utilities filed their first annual reports as shown in Table No. 2.

TABLE No. 2.

Public Utilities Filing First Annual Reports in 1916.

Steam railroads.....	4
Electric railroads.....	1
Electric companies.....	2
Gas companies.....	4
Telephone companies.....	3
Water companies.....	20
Warehousemen and wharfingers.....	21
Water carriers.....	3
Total	58

During the same period, 64 public utilities ceased filing annual reports, as shown in Table No. 3.

TABLE No. 3.

Public Utilities Ceasing to File Annual Reports in 1916.

Steam railroads.....	3
Electric companies.....	7
Gas companies.....	7
Telephone companies.....	7
Water companies.....	13
Warehousemen and wharfingers.....	18
Water carriers.....	9
Total	64

The larger number of public utilities which ceased filing their annual reports in 1916 have sold their property, under authorization from the Railroad Commission, to other public utilities or to the public. In a few instances, the utility affected has withdrawn its property from public service with the consent of the Railroad Commission.

In addition to the foregoing reports, public utilities have filed annual reports with reference to their hospital service to their employees, as provided by chapter 667, laws of 1915, as appears from Table No. 4.

TABLE No. 4.

Public Utilities Filing Annual Reports Concerning Hospital Service.

Steam railroads.....	12
Electric railroads.....	6
Gas and electric companies.....	3
Water companies.....	1
Water carriers.....	1
Total	23

4. FORMAL PROCEEDINGS.

The proceedings before the Railroad Commission are divided into formal and informal proceedings.

Formal proceedings are those in which a public hearing is normally held. They are divided into formal complaints, which are tried on complaint and answer, and formal applications, in which a public utility files a petition for authority to do some formal act to the performance of which the commission's consent is necessary.

Informal proceedings consist of those proceedings in which a public hearing is not held and which are handled by correspondence or in person.

The Railroad Commission can not enforce an order except after hearing and decision in a formal proceeding.

Procedure.

The Railroad Commission is not bound by the technical rules of evidence and seeks to administer justice by driving directly at the facts and rendering prompt decisions.

The Rules of Procedure which have been adopted by the Railroad Commission give instructions with reference to the filing of formal proceedings. It is not necessary for the parties to be represented by counsel.

Formal proceedings are assigned to a commissioner or commissioners or to an examiner for hearing and are generally heard in the locality affected, so that the parties may be put to as little expense as possible and so that the public in interest may know what is being done. After submission of a formal proceeding, an opinion and order are prepared and submitted to all the commissioners. When approved and ordered filed by at least three commissioners at a formal meeting, such opinion and order become the opinion and order of the Railroad Commission. They are then served on the parties and printed in the "Opinions and Orders of the Railroad Commission of California" as well as in preliminary pamphlet form.

Authorizations of Railroad Commission.

During the year ending June 30, 1917, 556 public hearings were held by the Railroad Commission in various parts of California.

During the same period, the Railroad Commission met 280 times in formal sessions in its office in San Francisco for the purpose of rendering decisions, deciding questions of policy and supervising the work of the various departments.

Formal Complaints.

One hundred and thirty-six formal complaints were filed during the year ending June 30, 1917. These complaints affected all the principal classes of public utilities subject to the Railroad Commission's jurisdiction and presented issues concerning rates, fares, service and facilities, safety of railroad tracks, crossings and bridges, extensions of service, reparation, certificates of public convenience and necessity and rules and regulations.

The total number of formal complaints filed during the fiscal years ending June 30, 1912, to June 30, 1917, inclusive, appears in Table No. 5.

TABLE No. 5.

Formal Complaints Filed With the Railroad Commission During the Fiscal Years Ending June 30, 1912, to June 30, 1917, Inclusive.

January 1, 1911, to June 30, 1912, inclusive.....	168
July 1, 1912, to June 30, 1913, inclusive.....	138
July 1, 1913, to June 30, 1914, inclusive.....	209
July 1, 1914, to June 30, 1915, inclusive.....	194
July 1, 1915, to June 30, 1916, inclusive.....	145
July 1, 1916, to June 30, 1917, inclusive.....	136

The subject matter of the formal complaints filed during the year ending June 30, 1916, segregated into the various classes of public utilities, appears in Table No. 6. The total of 141 is in excess of the 136 complaints filed for the reason that a number of complaints raise several distinct issues.

TABLE No. 6.

Formal Complaints Filed with Railroad Commission During Year Ending June 30, 1917.

	Steam railroads	Electric railroads	Water carriers	Electric companies	Gas companies	Telephone and telegraph companies	Water companies	Automobile stages	Total
Rates and fares.....	10	4		9	5	6	14	2	50
Service and facilities.....	3		2	1	1	5	27	1	40
Safety of railroad tracks, crossings and bridges.....	11	6							17
Extensions of service.....	2			2	1	1	5		11
Reparation.....	8						3		11
Certificate of public convenience and necessity.....				7	1	1	1		10
Rules and regulations.....							2		2
Totals.....	34	10	2	19	8	13	52	3	141

NOTE.—Ten cases were instituted on the commission's own motion.

Formal Applications.

Six hundred and thirty-two formal applications were filed during the year ending June 30, 1916.

These applications were filed by all classes of public utilities over which the Railroad Commission has jurisdiction and asked authority to do a large variety of acts, as shown in Table No. 8.

The total number of formal applications filed during each of the fiscal years ending June 30, 1912, to June 30, 1917, inclusive, is shown in Table No. 7.

TABLE No. 7.

Formal Applications Filed With Railroad Commission During Fiscal Years Ending June 30, 1912, to June 30, 1917.

March 23, 1912, to June 30, 1912, inclusive.....	126
July 1, 1912, to June 30, 1913, inclusive.....	501
July 1, 1913, to June 30, 1914, inclusive.....	583
July 1, 1914, to June 30, 1915, inclusive.....	544
July 1, 1915, to June 30, 1916, inclusive.....	632
July 1, 1916, to June 30, 1917, inclusive.....	632

The formal applications filed during the year ending June 30, 1917, may be classified according to classes of public utilities and subject matter as shown in Table No. 8. The total of 692 shown in Table No. 8 is in excess of the 632 applications filed during the period, for the reason that a number of applications raise more than one issue.

TABLE No. 8.

Formal Applications Filed with Railroad Commission During Year Ending June 30, 1917.

	Steam railroads	Electric railroads	Express companies	Water carriers	Electric companies	Gas companies	Telephone and telegraph companies	Water companies	Warehouses	Wharfingers	Pipe line companies	Auto-mobile stake companies	Total
To construct, alter or abolish railroad crossings	167	46	1										214
To issue stock, bonds or notes	18	9		1	28	31	10	42	5		2		146
To sell, purchase, lease or mortgage property.	15	2			19	10	6	42			1		95
To secure certificate of public convenience and necessity					18	18	20	6					62
To increase rates or fares	5	3	1	12	1	3	6	12	8			2	53
To have rates established					9	4	4	18					35
To secure extensions of time for reconstruction of electric pole lines		4			11		18						33
To discontinue or reduce service.	6	5					1	7	1				20
For approval of wharf franchises									6	6			12
To have rules and regulations established					2	1	1	4					8
To determine fair value of utility property for purpose of sale in eminent domain proceedings								3					4
For approval of plans for interlocking plants.	3	1			1								4
For approval of interchange and operating agreements	2			1									3
To relocate railroad station	2												2
For interpretation of car demurrage tariff	1												1
Totals	219	70	2	14	89	67	66	134	20	6	3	2	692

Decisions.

During the year ending June 30, 1917, the Railroad Commission rendered 952 decisions in formal proceedings. In a number of instances, a single decision disposes of more than one formal proceeding.

The number of decisions rendered in formal complaints and in formal applications, and the total number rendered, appear in Table No. 9.

TABLE No. 9.

Decisions of Railroad Commission in Formal Proceedings, Year Ending June 30, 1917.

	Formal complaints	Formal - applica- tions	Total
Decisions in first instance-----	127	618	745
Supplemental decisions -----	13	172	185
Decisions on petitions for rehearing-----	23	15	38
Totals -----	163	805	968

The total number of decisions rendered in all formal proceedings from January 1, 1911, to June 30, 1917, as shown by the Railroad Commission's decision docket, one decision frequently disposing of more than one formal proceeding, appear in Table No. 10.

TABLE No. 10.

Summary of Decisions in Formal Proceedings—January 1, 1911, to June 30, 1917.

From January 1, 1911, to June 30, 1912, inclusive-----	97
From July 1, 1912, to June 30, 1913, inclusive-----	644
From July 1, 1913, to June 30, 1914, inclusive-----	876
From July 1, 1914, to June 30, 1915, inclusive-----	915
From July 1, 1915, to June 30, 1916, inclusive-----	990
From July 1, 1916, to June 30, 1917, inclusive-----	952
Totals -----	4,414

Thirty-two petitions for rehearing were filed during the year ending June 30, 1917. The disposition of these petitions is shown in Table No. 11.

TABLE No. 11.

Decisions of Railroad Commission on Petitions for Rehearing, Year Ending June 30, 1917.

Petitions for rehearing filed-----	32
Rehearings granted-----	2
Rehearings denied-----	30
First decision modified without rehearing-----	11

Appeals to Courts.

Twelve appeals to the courts were taken from decisions rendered by the Railroad Commission during the year ending June 30, 1917. Decisions have been rendered by the courts in eleven of these appeals and the Railroad Commission has been sustained in each instance.

The number of appeals taken during this period was only 1.3 per cent of the 952 decisions rendered; 98.7 per cent of the Railroad Commission's decisions during the year ending June 30, 1917, became effective without litigation.

Decisions of All State Commissions.

Forty-seven states of the Union now have state railroad or public service commissions. The most recently created commission is the Public Utility Commission of Utah, organized on March 8, 1917, under a statute which is largely modeled after the California Public Utilities Act. Delaware alone has no such commission.

The number of decisions annually rendered by the various state railroad and public service commissions is illuminating. In order to secure accurate information, request for the number of decisions rendered in both formal and informal proceedings was made of each state commission. Table No. 12 shows the number of decisions rendered by each state commission during the most recent year for which information is available.

TABLE No. 12.

Decisions Rendered in Formal and Informal Proceedings by All State Railroads and Public Service Commissions.

State	Name of commission	Year ending	Decisions in formal proceedings	Decisions in informal or correspondence complaints	Total number decisions
Alabama -----	Public Service Commission..	June 30,'16	48	600	648
Arizona -----	Corporation Commission ..	June 30,'17	80	21	101
Arkansas -----	Railroad Commission	Dec. 31,'16	52	45	97
California -----	Railroad Commission	June 30,'17	952	3,123	4,075
Colorado -----	Public Utilities Commission..	Dec. 31,'16	47	159	206
Connecticut ----	Public Utilities Commission..	June 30,'16	139	99	238
Florida -----	Railroad Commission	Dec. 31,'15	60	638	698
Georgia -----	Railroad Commission	Dec. 31,'16	119	411	530
Idaho -----	Public Utilities Commission..	June 30,'17	42	172	216
Illinois -----	Public Utilities Commission..	Sept. 30,'16	1,806	1,194	3,000
Indiana -----	Public Service Commission..	June 30,'16	941	137	1,078
Iowa -----	Board of Railroad Commis- sioners	Dec. 6,'15	56	470	526
Kansas -----	Public Utilities Commission..	Nov. 30,'16	74	474	548
Kentucky -----	Railroad Commission	Dec. 31,'16	70	*	
Louisiana -----	Railroad Commission	Dec. 31,'16	97	*	
Maine -----	Public Utilities Commission..	Dec. 31,'16	118	223	341
Maryland -----	Public Service Commission..	Dec. 31,'16	776	275	1,051
Massachusetts ---	Public Service Commission..	Dec. 31,'16	212	667	879
Massachusetts ---	Board of Gas and Electric Light Commission	Dec. 31,'16	37	*	
Michigan -----	Railroad Commission	Dec. 31,'16	133	*	
Minnesota -----	Railroad and Warehouse Commission	June 30,'16	87	1,105	1,192
Mississippi -----	Railroad Commission	June 30,'17	91	-----	91
Missouri -----	Public Service Commission..	Dec. 31,'16	247	259	506

TABLE No. 12—Continued.

Decisions Rendered in Formal and Informal Proceedings by All State Railroads and Public Service Commissions.

State	Name of commission	Year ending	Decisions in formal proceedings	Decisions in informal or correspondence complaints	Total number decisions
Montana -----	Railroad and Public Service Commission -----				
Nebraska -----	State Railway Commission..	Nov. 30,'16	87	401	488
Nevada -----	Railroad and Public Service Commission -----	Dec. 31,'16	19	104	123
New Hampshire ..	Public Service Commission..	June 30,'16	86	96	183
New Jersey -----	Board of Public Utility Commissioners -----	Dec. 31,'16	480	346	726
New Mexico -----	State Corporation Commission -----	Dec. 31,'16	2	96	98
New York -----	Public Service Commission, First District -----	Dec. 31,'16	476	2,243	2,719
New York -----	Public Service Commission, Second District -----	Dec. 31,'16	508	1,371	1,879
North Carolina ..	Corporation Commission ---	June 30,'17	25	345	370
North Dakota ---	Board of Railroad Commissioners -----	June 30,'17	19	6	25
Ohio -----	Public Utilities Commission..	Dec. 31,'16	323	1,263	1,586
Oklahoma -----	Corporation Commission ---	Dec. 31,'16	403	2,500	2,903
Oregon -----	Public Service Commission..	Dec. 31,'16	87	183	270
Pennsylvania ---	Public Service Commission..	Dec. 31,'16			1,366
Rhode Island ---	Public Utilities Commission..	Dec. 31,'16	2	128	130
South Carolina ---	Railroad Commission -----	Dec. 31,'16	46	162	208
South Dakota ---	Board of Railroad Commissioners -----	June 30,'16	85	342	427
Tennessee -----	Railroad Commission -----	Dec. 31,'16			77
Texas -----	Railroad Commission -----	Dec. 31,'16	100	*	
Utah -----	Public Utilities Commission†				
Vermont -----	Public Service Commission..	Dec. 31,'16	42	36	78
Virginia -----	State Corporation Commission -----	Dec. 31,'16	62	450	512
Washington -----	Public Service Commission..	Nov. 30,'16	123	683	806
West Virginia ---	Public Service Commission..	June 30,'17	115	275	390
Wisconsin -----	Railroad Commission -----	June 30,'15	546	671	1,217
Wyoming -----	Public Service Commission..	Dec. 30,'16	20	60	80

*No record †Organized March 8, 1917.

Table No. 12 shows that in the total number of decisions rendered in both formal and informal proceedings, the Railroad Commission of California ranks first. The table is particularly gratifying as showing the relatively large number of instances in which the people of California avail themselves of the services of the Railroad Commission in informal or correspondence complaints.

5. INFORMAL PROCEEDINGS.

A large part of the time of the members of the Railroad Commission and their employees is devoted to the adjustment of informal or correspondence complaints.

Each year the Railroad Commission answers thousands of requests for information or advice which are not listed as informal or correspondence complaints.

A large number of informal conferences are also held each year.

Procedure.

With reference to the procedure adopted in the adjustment of informal or correspondence complaints, we quote from our report for the year ending June 30, 1916, as follows:

“Whenever an informal or correspondence complaint is filed, the matter is at once referred to the appropriate department, which takes up the matter with the utility affected either by letter or in person, to see whether an adjustment can not be made voluntarily, without the necessity of formal proceedings. If necessary, a representative of the Railroad Commission travels to the locality affected to secure first-hand information and an adjustment, if possible. The commissioners hardly ever travel to any section of the state without having a number of informal complaints presented to them. While the Railroad Commission can not, without a formal hearing at which the public utility has its day in court, compel a public utility to take action on any complaint, the Railroad Commission has been successful in a large majority of informal complaints in securing an adjustment without the necessity of formal proceedings. In most cases, the Railroad Commission finds that the public utilities are ready and willing to cooperate in the adjustment of informal complaints.”

Number of Informal Complaints.

The number of informal complaints which were filed with the Railroad Commission during each of the fiscal years ending June 30, 1912, to June 30, 1917, inclusive, is shown in Table No. 13.

TABLE No. 13.

Informal Complaints Filed with Railroad Commission in Fiscal Years Ending June 30, 1912, to June 30, 1917, inclusive.

January 1, 1912, to June 30, 1912-----	245
July 1, 1912, to June 30, 1913-----	1,381
July 1, 1913, to June 30, 1914-----	2,288
July 1, 1914, to June 30, 1915-----	2,382
July 1, 1915, to June 30, 1916-----	3,039
July 1, 1916, to June 30, 1917-----	3,232

The informal complaints filed during the fiscal year ending June 30, 1917, are segregated in Table No. 14 into the various classes of public utilities affected and the subject matter of the complaints.

TABLE No. 14.
Informal Complaints Filed with Railroad Commission, Year Ending June 30, 1917.

	Water companies	Electric companies	Telephone and telegraph companies	Steam railroads	Gas companies	Electric railroads	Express companies	Auto stages and trucks	Warehousemen	Carriers by water	Wharfingers	Total
Rates	468	165	65	225	40	9	16	10	14	6	1	1,019
Service (including extensions)	242	228	240	127	98	11	17	25	10	8	2	1,008
Installation, extensions and cancellation charges	28	60	178		18							284
Disputed bills	72	56	25	162	44	16		5	2	6		197
Refunds												191
Deposits	31	47	74		25							177
Deposits (with R. R. C. on disputed bills)	77	63	12	32	21		10	3				173
Loss and damage												45
Transformers		39										39
Rules and regulations		11	7	1	2	1						32
Rights of way and franchises	10			14		1						24
Railroad crossings and spurs	2	7		14		5						19
Delivery of telegrams—extra charges			11									11
Violations of law				5		2						7
Safety of structures				2		1						3
Invasion of territory			2		1							3
Totals	930	676	614	582	249	46	43	43	26	20	3	3,232

The total number of informal complaints shown in Table No. 14 is in excess of the total number filed during the year, for the reason that in a number of instances an informal complaint refers to matters affecting different classes of utilities or different matters affecting the same utility.

Instances of Informal Complaints.

It is obviously impossible to refer in a letter of transmittal to each of the 3,232 informal complaints which were adjusted during the year ending June 30, 1917.

These complaints cover the entire field of public utility regulation. As illustrating the work done by the Railroad Commission in the adjustment of informal complaints, reference is here made to typical classes of cases in which relief was accorded in informal proceedings:

Reasonableness or correctness of rates of all classes of public utilities.

Refunds for excessive charges.

Quality of service.

Extensions of service, by water, gas, electric and telephone utilities, either at cost of utility or on basis of sharing of expense between utility and intending customer.

Resumption of service of public utilities after discontinuance without consent of Railroad Commission.

Safety in the construction and operation of public utility properties.

Disposition of deposits made by customers of water, gas, electric or telephone utilities in cases of disputed bills.

Compensation to be paid by certain electric utilities for transformers purchased from their customers.

Maximum demand readings in connection with electric service.

While not listed as informal complaints, recommendations to the railroads for greater safety at railroad grade crossings were made by the Railroad Commission during the year ending June 30, 1917, in approximately 3,000 instances. In over half of these cases, the Railroad Commission's recommendations have already been carried into effect by the carriers.

Deposits in Case of Disputed Bills.

In a large number of instances of disputed bills of water, gas, electric and telephone utilities, the customer deposits with the Railroad Commission the amount claimed by the public utility to be due, as provided by the Railroad Commission's decision in Case No. 683, whereupon the public utility must continue service pending an informal decision by the Railroad Commission. When the Railroad Commission has informed itself concerning the merits of the controversy, it distributes the money on deposit to the party or parties entitled thereto.

During the year ending June 30, 1917, 353 deposits of this character were made with the Railroad Commission. During the same period, deposits in the sum of \$14,557.54 were paid out by the Railroad Commission, of which amount \$9,862.70 was paid to the public utilities and \$4,694.84 to the consumers.

The number and disposition of such deposits during the year ending June 30, 1917, are shown in Table No. 15.

TABLE No. 15.

Number and Disposition of Deposits Made with Railroad Commission in Case of Disputed Bills, Year Ending June 30, 1917.

Moneys deposited during year ending June 30, 1917.

Class of utility	Number of deposits	Amount
Electric -----	177	\$16,367 15
Gas and electric -----	7	199 67
Gas -----	22	487 09
Water -----	121	2,678 38
Telephone -----	26	231 24
Totals -----	353	\$19,963 53

Disposition of deposits during year ending June 30, 1917.

Class of utility	Amount paid utility	Amount paid consumer
Electric -----	\$7,114 13	\$3,665 15
Gas and electric -----	1,308 30	340 05
Gas -----	425 23	15 27
Water -----	952 47	528 31
Telephone -----	62 57	146 06
Totals -----	\$9,862 70	\$4,694 84

6. THE YEAR'S WORK.

As hereinbefore pointed out, the Railroad Commission during the year ending June 30, 1917, rendered 952 decisions in formal proceedings and 3,232 decisions in informal proceedings.

We shall make reference here only to a number of the most important matters handled by the Railroad Commission during this period, not including any informal complaints.

Steam Railroads.

Hearings held on applications of steam railroads for authority to increase all state class and commodity freight rates 15 per cent.

Railroad Commission's exclusive jurisdiction over construction and operation of state railroads in Los Angeles and other cities of state announced by Railroad Commission and upheld by Supreme Court of California.

All class freight rates on lines of Southern Pacific Company between all points San Jose, San Francisco and Oakland and the California-Oregon boundary line established, resulting in annual reduction in rates amounting to approximately \$200,000.00. Decision of Railroad Commission upheld by Federal Court.

State-wide survey of all railroad grade crossings continued: 5,300 crossings inspected to June 30, 1917; 4,785 reports rendered and 3,000 recommendations for greater safety made. Over one-half of recommendations already carried into effect.

Issue of securities by steam railroads amounting to \$5,097,233.35 authorized.

Western Pacific Railroad Company authorized to acquire property of Nevada-California-Oregon Railway south of Hackstaff, Lassen County; also controlling interest in Tidewater Southern Railway Company; also property of Boca and Loyalton Railroad Company.

Indian Valley Railroad Company, Panoche Valley Railroad Company, Patterson and Western Railroad Company and Amargosa Valley Railroad Company authorized to issue securities for new railroads.

Western Pacific Railroad Company, Los Angeles and Salt Lake Railroad Company, Tidewater Southern Railway Company, Nevada-California-Oregon Railway, Minkler Southern Railway Company and other railroad companies authorized to issue securities for additions, betterments and extensions.

Atchison, Topeka and Santa Fe Railway Company, after informal conference called by Railroad Commission, makes appropriation of \$400,000.00 for installation of block signals on its lines in California.

Investigation into adequacy of passenger depot and facilities of Southern Pacific Company at Sacramento initiated on Railroad Commission's own motion.

San Francisco, Napa and Calistoga Railway authorized to increase passenger commutation fares between Napa and Calistoga.

Southern Pacific Company directed to erect new passenger depot at Gilroy.

Petaluma and Santa Rosa Railway Company directed, after proceeding on Railroad Commission's own motion, to install lights on all main line switches.

Stockton Terminal and Eastern Railroad Company directed, after proceeding on Railroad Commission's own motion, to resume freight service on receiving specified guarantees from shippers.

Safety devices installed at numerous grade crossings and other grade crossings eliminated.

Statutes relating to full crews, locomotive headlights, locomotive water glasses, derails and telephone train dispatching enforced.

All railroad accidents investigated and recommendations for more safe operation adopted.

Electric Railroads.

Hearings held on applications of various electric railroads for authority to increase all state class and commodity freight rates 15 per cent.

Issue of securities by electric railroads amounting to \$1,880,064.10 authorized.

Complaint of city of Los Angeles against Pacific Electric Railway Company for extension of five-cent fare limit to annexed territory dismissed.

Visalia Electric Railroad Company authorized to issue securities to construct extension in Tulare County.

Time specified within which five electric railroads shall reconstruct overhead systems to further safety as directed by chapter 600, laws of 1915.

Carriers by Water.

Farmers' Transportation Company and Sacramento Transportation Company authorized to consolidate their service on Sacramento River.

Hearings held on applications of all river boat lines for authority to increase freight rates.

Notice sent to all so-called irregular river boat lines coming within the terms of section 2 of the Public Utilities Act, as amended in 1917, to file their rates, rules and regulations, in effect on July 27, 1917.

Auto Stages and Trucks.

All automobiles, jitney busses, auto trucks, stages and auto stages operating as common carriers over regular routes, except those operating exclusively within the limits of an incorporated city or town, directed to file schedules showing their rates and fares in accordance with decision of Supreme Court of California in case of *Western Association of Short Line Railroads vs. Railroad Commission*.

Jurisdiction as to rates and accounts assumed over more than 850 owners and operators of so-called "transportation companies."

White Bus Line and Valley Stage Line authorized to increase fares between Los Angeles and Fullerton.

Investigation on Railroad Commission's own motion begun into reasonable rules and regulations to be adopted and observed by all so-called "transportation companies," in accordance with chapter 213, laws of 1917, providing for the regulation by the Railroad Commission of all "transportation companies" not operating exclusively within the limits of an incorporated city or town.

Electric Companies.

The just compensation to be paid by the city of Los Angeles for a portion of the electric distributing system of Southern California Edison Company determined.

Pacific Light and Power Corporation and Ventura County Power Company authorized to sell their electric properties to Southern California Edison Company, thus eliminating competition in electric service in Los Angeles, Orange, Ventura, San Bernardino and Riverside counties, with the exception of the territory served by Los Angeles Gas and Electric Corporation in a part of the city of Los Angeles and by Southern Sierras Power Company in portions San Bernardino and Riverside counties.

Issue of securities by electric and gas companies amounting to \$48,812,760.30 authorized.

City of Los Angeles and Southern California Edison Company authorized to enter into temporary operating agreement providing for distribution by Southern California Edison Company, as agent of the city, of electric energy generated in San Francisquito Canyon hydro-electric plant of city of Los Angeles and for sale of electric energy by Southern California Edison Company to city of Los Angeles.

All rates, rules and regulations to be charged and observed by San Diego Consolidated Gas and Electric Company in San Diego County, established.

All rates, rules and regulations to be charged and observed by Northern California Power Company, Consolidated, in Shasta, Trinity, Tehama, Glenn, Butte, and Colusa counties, established.

All rates, rules and regulations to be charged and observed by Western States Gas and Electric Company in Humboldt County, established.

Oro Electric Corporation and affiliated corporations authorized to sell all electric properties in the counties of San Joaquin, Butte, and elsewhere, to Pacific Gas and Electric Company, on condition that purchaser pursue a liberal policy with reference to extensions of service.

Electric utilities in Oceanside and Escondido, San Diego County, authorized to sell their properties to San Diego Consolidated Gas and Electric Company.

Orders made in 53 proceedings specifying time within which electric utilities must reconstruct their electric transmission and distribution systems to insure safety, as provided by chapter 499, laws of 1911, as amended by chapter 600, laws of 1915. Inspection made to note progress of construction work and safety of operations.

Authority to issue securities to pay for additions, betterments and extensions granted to Pacific Gas and Electric Company, Southern California Edison Company, Great Western Power Company, Sierra and San Francisco Power Company, Western States Gas and Electric Company, San Diego Consolidated Gas and Electric Company, San

Joaquin Light and Power Corporation, Midland Counties Public Service Corporation, Fontana Power Company, and other electric utilities.

Electric rates established to be charged by Pacific Gas and Electric Company in Chico; by California Telephone and Light Company in Sonoma and Mendocino counties; by Novato Light and Power Company at Novato; by Grizzly Electric Company at Portola; and by Point Arena Electric Light Company at Point Arena.

Certificates of public convenience and necessity granted to Bidwell Electric Company in Modoc County; Great Western Power Company in part of Yuba County and to serve individual customers in Plumas and Contra Costa counties; Northern California Power Company, Consolidated, and Western States Gas and Electric Company in Trinity County; Sierra and San Francisco Power Company in part of San Benito County; George H. Hall in Taylorsville; Damon Cooley and Vernon K. McMains in territory adjacent to Big Bear Lake, San Bernardino County; Southern California Edison Company in Claremont, Los Angeles County; Fontana Power Company in part of San Bernardino County; and Southern Sierras Power Company in and adjacent to Blythe, Riverside County.

Certificate of public convenience and necessity denied to Sierra Electric Company for operation in Tehama, Glenn and Colusa counties.

Half Moon Bay Light and Power Company authorized to sell electric system in San Mateo County to Great Western Power Company.

Trinity Gold Mining and Reduction Company authorized to sell electric system in Trinity County to California-Oregon Power Company.

Beverly Hills Utilities Company authorized to sell electric distributing system in Beverly Hills, Los Angeles County, to Southern California Edison Company.

Disputes between San Joaquin Light and Power Corporation and Mount Whitney Power and Electric Company and their respective customers relating to purchase of consumers' transformers, taking of maximum demand readings and numerous other matters, adjusted in formal proceedings on Railroad Commission's own motion.

Gas Companies.

Authority to issue securities to pay for additions, betterments and extensions granted to Southern Counties Gas Company, Pacific Gas and Electric Company, San Diego Consolidated Gas and Electric Company, Western States Gas and Electric Company, Central California Gas Company, Banning Gas and Lighting Company, Madera Gas Company and other gas utilities.

Cases affecting gas rates of Pacific Gas and Electric Company in San Francisco, and of Los Angeles Gas and Electric Corporation and

Southern California Gas Company in Los Angeles and adjacent territory submitted for decision.

Certificates of public convenience and necessity granted to Southern Counties Gas Company for Orange and part of Los Angeles counties; River Bend Gas and Electric Company for Kingsburg, Fresno County; Midland Counties Public Service Corporation for part of San Luis Obispo County; Los Angeles Gas and Electric Corporation for part of Los Angeles County; and Producers Gas and Fuel Company for McKittrick and part of Kern County.

Certificate of public convenience and necessity denied C. S. S. Forney for Tracy and Newman.

Just compensation to be paid by city of Palo Alto for gas distributing system of Palo Alto Gas Company in eminent domain proceedings determined.

Rates established to be charged by Northern California Power Company for artificial gas in Redding, Red Bluff and Willows; by Pacific Gas and Electric Company in Santa Rosa and Petaluma; by Hanford Gas and Power Company in Hanford; and by Fowler Gas Company in Fowler.

Complaint of city of Pomona against gas rates of Southern Counties Gas Company dismissed after hearing.

W. F. Boardman and associates authorized to sell gas distributing systems to towns of Huntington Beach and Newport Beach; Beverly Hills Utilities Company to sell gas distributing system in Beverly Hills to Southern California Edison Company; Oro Electric Corporation to sell gas generating and distributing system in Oroville to Pacific Gas and Electric Company; Birch Oil Company to sell gas distributing system to Southern Counties Gas Company; and Alta District Gas Company to sell gas system in Dinuba, Fresno County, to River Bend Gas and Water Company.

Hanford Gas and Power Company directed to improve service and make extensions in Hanford.

Tentative service standards, rules and regulations for gas utilities prepared and transmitted to all gas utilities for suggestions and comments.

Telephone and Telegraph Companies.

Hearings held and work actively prosecuted in investigation into the rates, rules, regulations, contracts and practices of The Pacific Telephone and Telegraph Company in all its local exchanges in California, numbering approximately 410.

Home Telephone and Telegraph Company of Los Angeles and The Pacific Telephone and Telegraph Company authorized to sell their local exchange properties in Los Angeles to Southern California

Telephone Company, the latter company to be controlled by The Pacific Telephone and Telegraph Company and to operate a consolidated telephone system, using both automatic and manual telephone instruments, with liberty of choice between these instruments freely granted to all subscribers.

Issue of securities by telephone and telegraph companies amounting to \$15,029,474.00 authorized.

Home Telephone and Telegraph Company of Santa Barbara, Home Telephone and Telegraph Company of Santa Barbara County and The Pacific Telephone and Telegraph Company authorized to sell their telephone properties in Santa Barbara County to Santa Barbara Telephone Company, the latter company to be controlled by The Pacific Telephone and Telegraph Company and to operate its properties as a consolidated manual system.

Riverside Home Telephone and Telegraph Company authorized to sell its local exchange properties in the city of Riverside to The Pacific Telephone and Telegraph Company, the latter company to operate the property with both manual and automatic telephone instruments, liberty of choice being given to the subscribers.

Imperial Telephone Company authorized to sell its local exchange telephone properties in Imperial County to The Pacific Telephone and Telegraph Company.

Sunset Telephone and Telegraph Company authorized to sell its entire property in California to The Pacific Telephone and Telegraph Company, which company already owned the capital stock of the vendor.

Hughson Telephone Company authorized to sell its local exchange telephone properties at Hughson to The Pacific Telephone and Telegraph Company.

Coley and Craig authorized to sell their local exchange telephone plant at Escalon to The Pacific Telephone and Telegraph Company.

Time limit established within which all telephone and telegraph companies must reconstruct their overhead systems to promote safety as directed by chapter 499, laws of 1911, as amended by chapter 600, laws of 1915, and inspections made as work of reconstruction progressed.

Certificates of public convenience and necessity granted to The Pacific Telephone and Telegraph Company authorizing it to exercise rights granted by franchise ordinances of 17 cities and towns.

Through negotiation by the Railroad Commission with The Pacific Telephone and Telegraph Company, mileage telephone charges in Burlingame north of Fair Oaks avenue, eliminated and new exchange building constructed and exchange area established for San Mateo, Burlingame and Hillsborough, resulting in elimination of mileage charges in new exchange area.

Elk Grove Mutual Telephone Association and Kenwood Rural Telephone Association authorized to increase their local exchange telephone rates.

Complaint of city of Alhambra against The Pacific Telephone and Telegraph Company, charging discrimination in toll rates, dismissed after hearing.

San Diego Home Telephone Company directed to adhere to published schedules and to discontinue practice of waiving any of its established charges.

Western Union Telegraph Company authorized to discontinue service at Mount Eden, Alameda County.

Establishment by Western Union Telegraph Company of independent telephone office in Quincy, Plumas County, directed with resulting saving in telephone charges and more efficient service in connection with Plumas County telegraph messages.

Work of Joint Committee on Inductive Interference carried forward.

Water Companies.

All water utilities authorized, during emergency created by war, to distribute water free or at reduced rates for the production of additional crops without establishing permanent rights against such utilities.

All mutual water and private water systems, not being public utilities, authorized by legislature of 1917 to distribute water to third parties for production of additional crops during emergency created by war, without prejudice to their rights, each case to be reported to Railroad Commission.

Spring Valley Water Company's charges for water at meter rates sold for residence purposes in San Francisco investigated by Railroad Commission on own motion and company directed to comply strictly with rates specified in ordinance heretofore adopted by board of supervisors in San Francisco until Railroad Commission can establish rates.

Reorganization of Peoples Water Company and sale of its property in Alameda and Contra Costa counties to East Bay Water Company authorized.

Application of East Bay Water Company (formerly Peoples Water Company) to the Railroad Commission to establish all of company's rates, rules and regulations for service of water in Alameda and Contra Costa counties submitted.

Hearings begun on complaint of city and county of San Francisco against Spring Valley Water Company and application of Spring Valley Water Company placing in issue all rates, rules and regulations of Spring Valley Water Company for service of water to all its

customers and extensive investigations made by Railroad Commission's engineering and auditing departments and hydraulic division.

Issue of securities by water companies amounting to \$3,831,094.36 authorized.

Inspection by hydraulic division of all public utility dams under construction, including Calaveras Dam of Spring Valley Water Company, continued.

Plans and specifications for construction of Murray Dam in San Diego County by Cuyamaca Water Company and for reconstruction by city of San Diego of Lower Otay Dam, in San Diego County, approved.

Rates established to be charged by Lake Hemet Water Company in and about Hemet, Riverside County; by Gridley Land and Irrigation Company in Gridley, Butte County; by Belvedere Water Company in Los Angeles County; by Northern California Power Company at Redding and Willows; by Portola Water Company at Portola, Plumas County; by E. W. Peterson at Imperial Beach, San Diego County; by W. H. Turner, J. W. Minges, Boyes Springs Park Company, Kate F. Waterman, Sonoma Vista Water Company and North Shore Land Company, in Sonoma County; by Redondo Water Company in Redondo; by Monterey County Water Works in Monterey County; by Cuyamaca Water Company in San Diego County; by Corte Madera Water Company in Corte Madera, Marin County; by Cazadero Water Works in Cazadero, Marin County; and by J. L. Curtis at Salida, Stanislaus County.

Authorizations given for sale of property of North Glendale Distributing Company to city of Glendale; of Covina City Water Company to city of Covina; of Irwin Heights Water Company, City Water Company of Ocean Park, Ocean Park Water Company and Santa Monica Water Company to city of Santa Monica; of Hollywood Water Company, Union Hollywood Water Company and Title Guarantee and Trust Company to city of Los Angeles; of City Water Works to city of Sonoma; of F. S. Loomis to city of San Diego; of San Gabriel Valley Water Company to city of Alhambra; of Eagle Rock Water Company partly to city of Los Angeles and partly to city of Eagle Rock; of Huntington Beach Company to city of Huntington Beach; of San Fernando Mission Land Company and Consolidated Securities Company to city of San Fernando; and of Pleasant Valley Water Company to city of Coalinga.

Fresno Canal and Irrigation Company authorized to transfer its entire water property to Fresno Canal and Land Corporation.

Placerville Gold Mining Company authorized to transfer entire water property to Western States Gas and Electric Company.

Certificates of public convenience and necessity granted to Peter Mathieson and to Fred Dusterberry for Centerville, Alameda County; to Lucerne Water Company for part of Siskiyou County; to H. O. Kohler and A. Schwartz for Washington, Nevada County; to E. G. Hopson for part of Shasta County; to Martinez Land Company for land adjacent to Martinez; to Byron-Bethany Irrigation District for part of Contra Costa County; to A. S. Votaw for Navelencia, Fresno County; and to Coalinga Homestake Oil Company for part of Fresno County.

Just compensation fixed to be paid by Marin Municipal Water District to Marin Water and Power Company and North Coast Water Company for additions and betterments made to their respective water systems taken in eminent domain proceedings.

Yolo Water and Power Company and Diamond Ridge Ditches directed to improve their service.

Warehousemen.

All warehousemen directed by Railroad Commission to use extraordinary care in the handling and storage of food products so as to assist in the conservation of food.

Authorization to increase storage rates granted to four warehousemen.

Authority to issue securities for additions and betterments and new construction granted to Los Angeles Harbor Warehouse Company at Wilmington; to Lawrence Warehouse Company at Oakland; to Modesto Farmers Union at Modesto; and to Chinn Warehouse Company at Lemoore and Stratford, Kings County.

Wharfingers.

Orders entered authorizing exercise of rights granted by nine local franchises for construction or maintenance of wharves.

7. WORK ON WHICH RAILROAD COMMISSION IS NOW ENGAGED.

The following matters may be mentioned as illustrative of the work in which the Railroad Commission is now engaged:

(a) Rates.

Railroad rates.

All the commutation and other passenger fares of Southern Pacific Company and San Francisco-Oakland Terminal Railways between San Francisco and points in Alameda County.

All lumber rates in northern and central California.

All class rates of Southern Pacific Company on its Coast Division between San Francisco and Los Angeles.

Water carrier rates.

All the freight rates of the regular river boat lines operating on the Sacramento and San Joaquin rivers.

Securing the filing of rates, rules and regulations by all irregular boat lines operating on the inland waters of California and coming within the terms of section 2 of the Public Utilities Act, as amended by chapter 707, laws of 1917.

Auto stage and truck rates.

Securing the filing of rates, rules and regulations of all "transportation companies," being automobiles, jitney busses, auto trucks, stages and auto stages, as defined by chapter 213, laws of 1917.

Express rates.

All express rates of Wells Fargo & Company on all California state business.

Electric rates.

All electric rates of Pacific Gas and Electric Company and Great Western Power Company in Sacramento.

Rates of Sierra and San Francisco Power Company in Oakdale.

Gas rates.

Gas rates of Pacific Gas and Electric Company in San Francisco, Richmond, San Leandro and Hayward.

Gas rates of Los Angeles Gas and Electric Corporation and Southern California Gas Company in Los Angeles and surrounding territory and of Southern California Gas Company in San Bernardino and Riverside.

Water rates.

Rates, rules and regulations of East Bay Water Company for water supplied in Oakland, Berkeley, Alameda, Richmond, and elsewhere in Alameda and Contra Costa counties.

Rates, rules and regulations of Spring Valley Water Company for water sold in San Francisco and elsewhere, requiring exhaustive investigations by experts of Railroad Commission into matters of hydraulics, valuation, auditing and finance.

Rates of Sutter-Butte Canal Company for irrigation in Sutter and Butte counties.

Telephone rates.

All local exchange telephone rates, rules and regulations of The Pacific Telephone and Telegraph Company in each of its 410 exchanges in California, involving exhaustive investigations by the Railroad Commission's experts into matters of telephone service, valuation, auditing and finance.

Rates of California Telephone and Light Company for telephone service in Sonoma and Mendocino counties.

(b) Service.

Railroads.

An exhaustive investigation into the entire railroad situation in Los Angeles and adjacent territory, including questions of union passenger depot, more efficient use of freight terminals and the elimination of dangerous railroad grade crossings.

Investigation into the entire railroad situation in Pasadena.

Investigation into passenger depot and facilities of Southern Pacific Company at Sacramento.

Carriers by water.

Service conditions of river boat lines operating on Sacramento and San Joaquin rivers.

Automobile stages and trucks.

Establishment of just and reasonable service to the public by all "transportation companies" subject to jurisdiction of Railroad Commission.

Gas companies.

Establishment of service standards, rules and regulations for all gas utilities in the state.

Study of effect of increase in price of fuel oil in rates and ability to render service of gas companies.

Electric companies.

Establishment of service standards, rules and regulations for all electric companies in the state.

Study of most complete utilization of existing hydroelectric resources of state.

Study of effect of increase in price of fuel oil on steam plant operations of certain large electric companies.

Water companies.

Encouragement of development and use of all possible water for irrigation to increase production of food during war.

Establishment of rules, regulations and better service.

Improvement of service to town of Larkspur and other communities.

(c) Safety.

Railroads.

Completion of Railroad Commission's grade crossing survey of state. The Railroad Commission hopes to be able to complete the entire survey during the year ending June 30, 1918.

Exhaustive investigations into the elimination of dangerous railroad grade crossings in Los Angeles, Pasadena, South Pasadena, Alhambra, San Gabriel and surrounding territory.

Continuation of investigation into all railroad accidents.

Electric companies.

Inspection of all electric overhead construction to enforce safety provisions of chapter 499, laws of 1911, as modified by chapter 600, laws of 1915.

Supervision over underground construction to promote safety, as provided by chapter 575, laws of 1917.

Preparation of uniform safety code for all California electric utilities.

Telephone and telegraph companies.

Enforcement of safety provisions of chapter 499, laws of 1911, as amended by chapter 600, laws of 1915, referring to overhead electric construction.

Water companies.

Continuation of supervision over plans and specifications for construction of all public utility dams and inspection of such dams to insure safety of construction.

(d) Finance.

Assistance to public utilities in producing more sound and healthy financial structures.

Investigation into causes of railroad receiverships and reorganizations with a view to constructive financing.

Reorganization of United Railroads of San Francisco and completion of valuation of property of railroad being made by Railroad Commission for reorganization purposes.

Exchange of telephone properties between Union Home Telephone and Telegraph Company and The Pacific Telephone and Telegraph Company by which The Pacific Telephone and Telegraph Company is to sell its local exchange telephone properties in San Bernardino and Long Beach to Union Home Telephone and Telegraph Company, and by which the latter company is to sell to The Pacific Telephone and Telegraph Company 13 local exchange telephone properties in southern California.

Studies of cost of money to Spring Valley Water Company, The Pacific Telephone and Telegraph Company and other public utilities in important rate cases.

Reorganization of Northern Electric Railroad Company.

Financing of "transportation companies" owning or operating common carrier automobiles, jitney busses, auto trucks, stages and auto stages subject to jurisdiction of Railroad Commission.

Establishment of adequate depreciation reserves.

(e) **Certificates of Public Convenience and Necessity.**

Formulation of policy to be pursued on applications of "transportation companies" for certificates of public convenience and necessity.

(f) **Eminent Domain.**

Ascertaining just compensation to be paid in eminent domain proceedings as follows:

1. By Fair Oaks Irrigation District for water system of O. A. Robertson.

2. By city of Buenaventura for electric distributing system of Pacific Light and Power Corporation (now owned by Southern California Edison Company).

3. By city of Oroville for gas and electric distributing system of Pacific Gas and Electric Company.

8. FINANCIAL CONDITION OF CALIFORNIA PUBLIC UTILITIES.

The year 1916 was the most prosperous year in the history of California public utilities. In prosperity to the public utilities, 1916 exceeded even the year 1915, which year in turn exceeded the banner year of 1913.

The total operating revenues of California public utilities in 1916 were \$436,215,161.66, as contrasted with \$376,874,418.57 in 1913 and \$384,617,734.51 in 1915. The returns for steam railroads include the interstate business of interstate railroads, which business has not been segregated by them.

The total operating expenses of California public utilities, including the entire business of interstate railroads, in 1916, were \$275,161,231.85, as contrasted with \$244,440,324.16 in 1913 and \$249,303,932.09 in 1915.

The net operating revenue of California public utilities in 1916 was \$161,053,929.81 as contrasted with \$132,434,094.41 in 1913 and \$135,313,802.42 in 1915. It will be observed that the net operating revenue of California public utilities in 1916 was approximately \$25,000,000 greater than in 1915.

The foregoing reports are for the calendar year ending December 31, 1916, as to all public utilities except railroads and for the fiscal year ending June 30, 1916, in so far as steam and electric railroads are concerned.

Table No. 16 shows the operating revenues, the operating expenses and the net operating revenues of water companies, electric companies, gas companies, telephone companies, steam railroads and electric railroads for the years 1913, 1914, 1915, and 1916.

TABLE No. 16.

Operating Revenues and Expenses and Net Operating Revenues of California Public Utilities, 1913, 1914, 1915 and 1916.

	1913	1914	1915	1916
Water companies—				
Operating revenue..	\$9,392,143 86	\$9,611,411 72	\$9,725,337 38	\$9,759,296 00
Operating expenses..	5,612,172 21	6,076,251 57	5,853,658 99	5,903,414 35
Net operating revenue for year....	\$3,779,971 65	\$3,535,160 15	\$3,871,678 39	\$3,855,881 65
Electric companies—				
Operating revenue ..	\$30,237,917 24	\$31,586,407 41	\$33,469,259 49	\$34,483,817 98
Operating expenses..	17,502,366 06	17,110,270 96	17,572,665 21	18,202,124 43
Net operating revenue for year....	\$12,735,551 18	\$14,476,136 45	\$15,896,594 28	\$16,281,693 55
Gas companies—				
Operating revenue ..	\$14,130,953 72	\$14,462,564 00	\$15,078,239 69	\$15,662,597 80
Operating expenses..	9,607,751 67	9,876,839 96	10,151,604 54	10,370,431 37
Net operating revenue for year....	\$4,523,202 05	\$4,585,724 04	\$4,926,635 15	\$5,292,166 43
Telephone companies—				
Operating revenue ..	\$67,462,786 67	\$69,200,090 61	\$74,973,125 84	\$87,127,136 92
Operating expenses..	52,459,371 02	51,623,149 62	52,603,937 88	61,304,806 57
Net operating revenue for year....	\$15,003,415 65	\$17,574,940 99	\$22,369,187 96	\$25,822,330 35
*Steam railroads—				
Operating revenue ..	\$219,572,775 47	\$211,041,574 76	\$217,502,379 68	\$256,431,156 29
Operating expenses..	136,275,084 51	133,732,017 01	139,872,046 88	156,907,109 33
Net operating revenue for year....	\$82,297,690 96	\$77,309,557 75	\$77,630,332 80	\$99,524,046 96
Electric railroads—				
Operating revenue ..	\$36,077,841 61	\$36,108,649 55	\$33,869,392 43	\$32,751,156 67
Operating expenses..	22,983,578 69	23,986,694 34	23,250,018 59	22,473,345 80
Net operating revenue for year....	\$13,094,262 92	\$12,121,955 21	\$10,619,373 84	\$10,277,810 87
Totals—				
Operating revenue ..	\$376,874,418 57	\$372,010,698 05	\$384,617,734 51	\$436,215,161 66
Operating expenses..	244,440,324 16	242,407,223 46	249,303,932 09	275,161,231 85
Net operating revenue for year....	\$132,434,094 41	\$129,603,474 59	\$135,313,802 42	\$161,053,929 81

*Includes interstate business of interstate railroads.

NOTE.—Steam and electric roads for fiscal year ending June 30, 1916. All other utilities for calendar year ending December 31, 1916.

A comparison between the net operating revenues of the various classes of public utilities in the years 1913 and 1916 is shown in Table No. 17.

TABLE No. 17.

Net Operating Revenues of California Public Utilities, 1913 and 1916.

	1913	1916
Water companies -----	\$3,779,971 65	\$3,855,881 65
Electric companies -----	12,735,551 18	16,281,693 55
Gas companies -----	4,523,202 05	5,292,166 43
Telephone companies -----	15,003,415 65	25,822,330 35
Steam railroads* -----	83,297,690 96	99,524,046 96
Electric railroads -----	13,094,262 92	10,277,810 87
Totals -----	\$132,434,094 41	\$161,053,929 81

*Includes interstate business of interstate railroads.

NOTE.—Steam and electric roads for fiscal year ending June 30, 1916; all other utilities for calendar year ending December 31, 1916.

It will be observed that with the exception of electric railroads, the net operating revenue of each class of public utility was greater in 1916 than even in the good year of 1913. A very marked increase in net operating revenue was enjoyed by electric companies, gas companies, telephone companies and steam railroads. The net revenue of the steam railroads rose from approximately \$83,000,000.00 in 1913 to approximately \$99,000,000.00 in 1916, being an increase of \$16,000,000.00, or almost 20 per cent. The poor showing of electric railroads is undoubtedly due to a considerable extent to the operation of jitney busses and auto trucks and also of privately owned and operated automobiles.

Tables Nos. 16 and 17 show a progressively larger net operating revenue each year from 1913 to 1916, inclusive, for electric, gas and telephone companies and a net operating revenue in 1916 greater than in 1915 for each class of public utility except water companies and electric railroads. The situation of the electric railroads has already been explained. The increasingly large number of instances in which public utility water companies are selling their systems to municipalities and other public authorities is no doubt to a considerable extent responsible for the practically stationary character of the remaining water utilities.

Tables Nos. 16 and 17 show that under regulation by the Railroad Commission, the net operating revenues of California public utilities were approximately \$3,000,000.00 greater in 1915 than in 1913, and approximately \$25,000,000.00 greater in 1916 than in 1915.

The increased prices of wages, fuel oil and materials and supplies which have made themselves manifest since the outbreak of the war in Europe and which have become particularly noticeable in the United

States subsequent to the declaration of war with Germany, will invariably have a material bearing on the financial showing of California public utilities for 1917. Some public utilities, such as certain of the larger steam railroads, may handle such an increased volume of business that notwithstanding the increases in gross operating expenses, they may be able nevertheless to show increases in net operating revenues. Other public utilities will undoubtedly report diminished net operating revenues for 1917.

An increasingly large number of applications by public utilities for authority to increase rates is based on increases in the prices of labor, fuel oil, materials and supplies.

9. NEW CONSTRUCTION.

During the years 1913 to 1916, inclusive, the principal classes of California public utilities expended in excess of \$230,000,000.00 in additions, betterments and extensions in California.

The amounts expended for these purposes by the principal classes of public utilities during this period appear in Table No. 18.

TABLE No. 18.

Increases in Fixed Capital—California Public Utilities—1913 to 1916, Inclusive.

	1913 to 1915, inclusive	1916	Total
Steam railroads -----	\$55,048,885 73	\$6,106,401 84	\$61,155,287 57
Electric railroads -----	15,603,661 80	2,165,127 97	17,768,789 77
Electric companies -----	56,381,721 59	11,790,956 55	68,172,678 14
Gas companies -----	10,099,696 72	6,754,171 53	16,853,868 25
Telephone companies -----	46,374,853 22	10,027,849 77	56,402,702 99
Water companies -----	6,999,708 59	2,706,706 92	9,706,415 51
Totals -----	\$190,508,527 65	\$39,551,214 58	\$230,059,742 23

NOTE.—Steam and electric railroads for fiscal year ending June 30, 1916; all other utilities for calendar year ending December 31, 1916.

We shall now refer somewhat more in detail to the new construction work of the principal classes of California public utilities during the last year.

Steam Railroads.

Table No. 19 shows the main track steam railroad mileage constructed in California from January 1, 1911, to June 30, 1917.

TABLE No. 19.

Steam Railroads—Main Track Mileage Constructed in California, January 1, 1911, to June 30, 1917.

1. Southern Pacific Railroad Company:		Miles
(a) Fernley-Lassen branch (in California)-----	70 miles	
(b) Hamilton branch-----	20 miles	
(c) Double tracking (Roseville to Cape Horn)-----	50 miles	
(d) Calipatria to Westmoreland-----	12 miles	
(e) Seeley to Coyote Wells extension-----	18 miles	
		170
2. The Atchison, Topeka and Santa Fe Railway Company:		
(a) Minkler Southern Railway Company (5 miles under construction)-----	68 miles	
(b) Alpaugh Branch-----	6 miles	
(c) Double tracking (San Bernardino to Summit)-----	20 miles	
(d) Double tracking (Goffs to Bagdad)-----	61 miles	
		155
3. Los Angeles and Salt Lake Railroad Company (Pico to Whittier)-----		3
4. Death Valley Railroad Company-----		23
5. San Diego and Arizona Railway Company (in California)-----		40
6. Trona Railway Company-----		32
7. Northwestern Pacific Railroad Company (Willits to Shively)-----		167
8. Stockton Terminal and Eastern Railroad Company-----		20
9. Nevada-California-Oregon Railway-----		70
10. California Western Railroad and Navigation Company-----		10
11. Chowchilla Pacific Railway Company-----		12
12. Huemene, Malibu and Port Los Angeles Railway-----		10
13. Patterson and Western Railroad Company-----		36
14. California Southern Railroad Company-----		42
15. Hetch-Hetchy Valley Railroad Company (24 miles additional graded)---		67
16. Indian Valley Railroad Company-----		23
17. Mojave Northern Railroad Company-----		5
18. Kings Lake Shore Railroad Company (under construction)-----		22
19. Western Pacific Railroad Company (Chilcoot to Plumas Junction)-----		4
20. Amargosa Valley Railroad Company (under construction)-----		16
		927

During the year ending June 30, 1917, 241 miles of main and branch line steam railroad track were constructed in California.

Table No. 20 shows the additions, betterments and extensions made by steam railroads in California during the year ending June 30, 1916.

TABLE No. 20.

Steam Railroads—Additions, Betterments and Extensions in California—Year Ending June 30, 1916.

Atchison, Topeka and Santa Fe Railway Company-----	\$849,171 65
California Southern Railroad Company-----	448,270 10
Colusa and Hamilton Railroad Company-----	42,511 09
Death Valley Railroad Company-----	38,692 48
McCloud River Railroad Company-----	58,256 60
Mojave Northern Railroad Company-----	79,843 60
Nevada-California-Oregon Railway-----	28,636 66
Northwestern Pacific Railroad Company-----	782,002 58
Ocean Shore Railroad Company-----	47,026 06
Patterson and Western Railroad Company-----	128,918 11
San Diego and Arizona Railway Company-----	471,689 40
San Pedro, Los Angeles and Salt Lake Railroad Company-----	274,921 47
Southern Pacific Company-----	428,522 91
Trona Railway Company-----	47,108 52
Western Pacific Railroad Company-----	200,747 75
Yosemite Valley Railroad Company-----	37,851 76
Central Pacific Railway Company-----	591,775 83
California, Arizona and Santa Fe Railway Company-----	72,951 12
Inter-California Railway Company-----	35,923 23
Southern Pacific Railroad Company-----	1,300,772 05
	<hr/>
	\$5,965,592 97
Other companies-----	140,808 87
	<hr/>
Total -----	\$6,106,401 84

Table No. 21 shows the main and branch line mileage of steam railroads constructed in California in 1916, with estimated total cost of the respective projects.

TABLE No. 21.

Steam Railroads—Mileage Constructed in California, January 1, 1916, to December 31, 1916.

Railroad	Kind of construction	Mileage	Estimated cost
1. Atchison, Topeka and Santa Fe Railway Co. (Minkler Southern Railway Co.)-----	Main line and branches ---	17	\$900,000
2. California Southern Railroad Co.-----	Main line ---	15	300,000
3. Nevada-California-Oregon Railway -----	Branch line --	3	40,000
4. Patterson and Western Railway-----	Main line ---	36	240,000
5. San Diego and Arizona Railway-----	Main line ---	3	150,000
6. Hetch-Hetchy Railroad -----	Main line ---	67	1,800,000
7. Indian Valley Railroad Co.-----	Main line ---	12	185,000
8. Mojave Northern Railroad Co.-----	Main line ---	5	80,000
Totals -----		158	\$3,695,000

At the present time the following railroads are engaged in actual construction work in California:

Los Angeles and Salt Lake Railroad Company.
 Atchison, Topeka and Santa Fe Railway Company (Minkler Southern Railway Company).
 Indian Valley Railroad Company.
 San Diego and Arizona Railway Company.
 Southern Pacific Company.
 Kings Lake Shore Railroad Company.

Table No. 22 shows the names of the railroads which are now constructing steam mileage, together with the kind of construction, the mileage and the estimated cost to complete the respective projects.

TABLE No. 22.

Steam Railroads—Mileage Under Construction in California, 1917.

Railroad	Kind of construction	Mileage	Estimated cost
1. Los Angeles and Salt Lake Railroad.....	Branch line --	4	\$250,000
2. Atchison, Topeka and Santa Fe Railway Co. (Minkler Southern Railway Co.).....	Main line ----	5	250,000
3. Indian Valley Railroad Co.....	Main line ----	9	140,000
4. San Diego and Arizona Railway Co.....	Main line ----	40	5,000,000
5. Southern Pacific Co.....	Branch line*--	13	250,000
6. Kings Lake Shore Railroad Co.....	Main line ----	22	500,000
Totals	-----	93	\$6,390,000

*Calipatria to Westmoreland.

The largest railroad project now under construction in California is the completion of the San Diego and Arizona Railway Company's line of railroad in San Diego County and Mexico, between San Diego and Yuma, Arizona.

The next largest construction is the extension of Minkler Southern Railway Company by the Santa Fe, and of the Visalia Electric Railroad Company by the Southern Pacific Company, to reach the rich orange growing territory of Tulare County.

Electric Railroads.

Table No. 23 shows the main track mileage constructed by electric railroads in California from January 1, 1911, to June 30, 1917.

TABLE No. 23.

Electric Railroads—Main Track Mileage Constructed in California—January 1, 1911, to June 30, 1917.

	Miles
1. Pacific Electric Railway Company (including San Bernardino Line, Van Nuys, Lankershim and Owensmouth, La Habra to Fullerton)-----	125
2. Sacramento Valley Electric Railroad Company-----	12
3. Oakland, Antioch and Eastern Railway-----	90
4. Sacramento and Woodland Railroad Company-----	19
5. Northern Electric Railway Company (Colusa Branch)-----	20
6. Tidewater Southern Railway Company (Stockton to Turlock, and Irwin City Branch)-----	63
7. Southern Pacific Company (electric lines in Berkeley, Oakland and San Leandro)-----	10
8. Fresno Interurban Railway Company-----	20
9. Visalia Electric Railroad Company-----	22
	<hr/> 381

During the year ending June 30, 1917, 35 miles of electric main and branch track mileage were constructed in California.

Table No. 24 shows the additions, betterments and extensions made by electric railroads in California during the year ending June 30, 1916.

TABLE No. 24.

Electric Railroads—Additions, Betterments and Extensions in California—Year Ending June 30, 1916.

Fresno Interurban Railway Company-----	\$95,352 64
Los Angeles Railway Corporation-----	546,193 60
Northern Electric Railway Company-----	42,060 82
Northern Electric Railway Company—Marysville and Colusa Branch--	40,899 97
Pacific Electric Railway Company-----	692,455 82
San Diego Electric Railway Company-----	109,538 38
San Francisco-Oakland Terminal Railways-----	242,648 59
San Jose Railroads-----	40,425 20
Tidewater Southern Railway Company-----	35,800 24
United Railroads of San Francisco-----	180,734 06
	<hr/>
Other companies-----	\$2,026,109 32
	139,018 65
	<hr/>
Totals -----	\$2,165,127 97

In 1916, extensions were built by the following electric railroads in California: .

Fresno Interurban Railway Company.
Tidewater Southern Railway Company.
Visalia Electric Railroad Company.

In 1917, railroad mileage is under construction by the following electric railroads:

Visalia Electric Railroad Company.
Pacific Electric Railway Company.
San Diego Electric Railway Company.

Table No. 25 shows the mileage constructed by electric railroads in California in 1916 and the mileage under construction in 1917.

TABLE No. 25.

Electric Railroads—Mileage Constructed in California in 1916, and Mileage Under Construction in 1917.

Railroad	Kind of construction	Mileage	Estimated cost
Mileage constructed in 1916—			
Fresno Interurban Railway Co.-----	Main line ----	8	\$100,000
Tidewater Southern Railway Co.-----	Main line ----	8	110,000
Visalia Electric Railroad Co.-----	Branch line --	17	800,000
Totals -----		33	\$1,010,000
Mileage under construction in 1917—			
Visalia Electric Railroad Co.-----	Branch line --	5	\$200,000
Pacific Electric Railway Co. (La Habra to Fullerton)-----	Branch line --	5	250,000
San Diego Electric Railway Co.-----	Branch line --	3	70,000
Totals -----		13	\$520,000

Electric Companies.

Table No. 26 shows the amount of additions, betterments and extensions made by electric companies in California during the calendar year 1916.

TABLE No. 26.

Electric Companies—Additions, Betterments and Extensions—Year Ending December 31, 1916.

California Oregon Power Company-----	\$311,006 16
City Electric Company-----	615,418 70
Coast Counties Gas and Electric Company-----	21,370 03
Coast Valleys Gas and Electric Company-----	17,139 91
Great Western Power Company-----	771,950 38
Great Western Power Company of California-----	108,715 62
Holton Power Company-----	11,099 12
Los Angeles Gas and Electric Corporation-----	278,271 23
Mt. Whitney Power and Electric Company-----	505,052 31
Northern California Power Company-----	311,681 43
Oro Electric Corporation-----	16,271 60
Pacific Gas and Electric Company-----	1,970,025 28
Pacific Light and Power Corporation-----	485,933 64
Santa Barbara Gas and Electric Company-----	85,365 17
San Diego Consolidated Gas and Electric Company-----	370,915 40
San Joaquin Light and Power Corporation-----	514,659 47
Sierra and San Francisco Power Company-----	197,795 84
Ontario Power Company-----	25,727 06
Southern California Edison Company-----	*4,093,415 70
Southern Sierras Power Company-----	129,011 82
Universal Gas and Electric Company-----	327,714 31
Ventura County Power Company-----	39,884 96
Western States Gas and Electric Company-----	376,916 83
Yosemite Power Company-----	51,076 86
	<hr/>
	\$11,636,418 83
All other companies-----	154,537 72
	<hr/>
Total -----	\$11,790,956 55

*Reconstruction of accounts approximate about \$3,000,000.00.

The principal construction work on which California electric utilities were engaged during the year ending June 30, 1917, was as follows:

Pacific Gas and Electric Company.

Completion of Halsey and Wise hydroelectric power plants in Placer County, with normal rated capacity of 10,000 and 12,500 kilowatts, respectively.

Increasing height of Lake Spaulding Dam from 225 feet to 260 feet.

Partial completion of installation of 3,750 kilowatt hydroelectric plant at Lake Spaulding.

Construction of steel tower line from Auburn to Stockton.

Commencement of hydroelectric development at the Big Bend of the Pit River, with ultimate capacity of from 110,000 to 190,000 horsepower and contemplated total expenditure of approximately \$17,500,000.00.

Great Western Power Company.

Installation of additional submarine cable under San Francisco Bay to augment facilities for supplying electric energy to City Electric Company in San Francisco.

Extension of transmission line from Big Bend hydroelectric plant at Las Plumas, in Butte County, to Crescent Mills, in Plumas County.

Initial steps in construction of new 40,000 horsepower hydroelectric plant on north fork of Feather River, near Oroville.

Southern California Edison Company.

Increasing storage capacity of Huntington Lake Reservoir supplying Big Creek power plants.

Enlarging hydroelectric installations on Kern River.

Construction of transmission line to tie in system of Southern California Edison Company with system of Mount Whitney Power and Electric Company.

Construction of transmission line from Ventura Power Company's system to Santa Barbara to supplement steam plant at Santa Barbara.

Southern Sierras Power Company.

Extension of transmission line to Yuma, Arizona, giving to Southern Sierras Power Company the longest electric transmission line in California, extending a distance of 350 miles from Bishop to Yuma.

Installation at Riverside of connection of approximately 5,000 kilowatts capacity for interchange of electric power with Southern California Edison Company.

San Diego Consolidated Gas and Electric Company.

Construction of transmission lines from San Diego to Del Mar and from Del Mar to Oceanside, Escondido and Fallbrook, San Diego County.

Partial completion of transmission line of 60,000-volt capacity from Oceanside, San Diego County, north to San Juan Capistrano, where connection will be made with transmission lines of Southern California Edison Company for purchase of electric energy from latter company.

San Joaquin Light and Power Corporation.

Construction of 2,000-kilowatt steam plant at Betteravia, Santa Barbara County, to generate electric energy for supply to Midland Counties Public Service Corporation.

Construction of San Joaquin hydroelectric Plant No. 2, with capacity of 3,000 kilowatts.

Sierra and San Francisco Power Company.

Enlargement of steam plant at San Francisco by addition of 9,000 kilowatts capacity.

Continuation of construction work on storage reservoirs on Stanislaus River to increase output capacity of Stanislaus power house.

Initiation of construction of a transmission tap and substation near San Juan, San Benito County, to supply electric energy to Coast Counties Gas and Electric Company and Old Mission Portland Cement Company.

California-Oregon Power Company.

Work on 20,000-kilowatt hydroelectric plant on Klamath River.

Total ultimate cost to be in excess of \$1,500,000.00.

Fontana Power Company.

Construction of 1,500-kilowatt hydroelectric plant near Fontana, San Bernardino County.

Northern California Power Company, Consolidated.

Preliminary work on large hydroelectric development on Pit River, near Big Bend.

Gas Companies.

Table No. 27 shows the amount of the additions, betterments and extensions made by California gas companies during the year ending December 31, 1916.

The principal construction work on which California gas utilities were engaged during the year ending June 30, 1917, was as follows:

Pacific Gas and Electric Company.

Installation of new gas generating equipment at San Jose and Fresno.

Increase in holder capacity at Sacramento.

Southern Counties Gas Company.

Extensions made and natural gas introduced in Arcadia, Azusa, Claremont, Del Monte, Glendora, Lordsburg, Monrovia, Pomona and adjacent communities.

Producers Gas Company.

Construction work started for distribution of natural gas in McKittrick oil fields.

Additional expenditures for routine extensions, additions and betterments were made by the foregoing and other gas utilities in the amounts shown in Table No. 27.

TABLE No. 27.
Gas Companies—Additions, Betterments and Extensions—Year Ending
December 31, 1916.

Central California Gas Company-----	\$13,249 90
Citrus Belt Gas Company-----	5,495 55
Contra Costa Gas Company-----	54,522 86
Economic Gas Company-----	40,804 93
Imperial Valley Gas Company-----	6,104 34
Los Angeles Gas and Electric Corporation-----	421,779 31
Midway Gas Company-----	20,817 62
Modesto Gas, Light, Coal and Coke Company-----	13,465 63
Northern California Power Company-----	10,969 05
Oakdale Gas Company-----	1,229 19
Ontario-Upland Gas Company-----	10,073 99
Pacific Gas and Electric Company-----	1,551,441 63
Sacramento Gas Company-----	34,845 23
San Diego Consolidated Gas and Electric Company-----	188,015 02
San Joaquin Light and Power Corporation-----	8,600 89
Santa Barbara Gas and Electric Company-----	87,178 54
Santa Maria Gas and Electric Company-----	105,522 28
Southern California Gas Company-----	81,769 55
Southern Counties Gas Company-----	3,191,733 68
Ventura County Power Company-----	1,372 03
Western Fuel, Gas and Power Company-----	5,555 75
Western States Gas and Electric Company-----	65,555 45
	<hr/>
	\$5,920,102 42
All other gas companies-----	834,069 11
	<hr/>
Total -----	\$6,754,171 53

During the last year, the following amounts of money were expended by telephone and telegraph utilities for new construction work in California.

Franchises and rights of way-----	\$37,700
Lands and buildings-----	185,000
Exchange lines-----	847,279
Toll lines-----	298,101
Consolidations -----	215,000
New exchanges and toll stations-----	2,000
	<hr/>
Total -----	\$1,585,080

Of the foregoing sums, \$767,700.00 were expended by The Pacific Telephone and Telegraph Company and the remaining amount by smaller telephone and telegraph companies.

The sum of \$215,000.00 expended for consolidations was expended by Santa Barbara Telephone Company in Santa Barbara City and County, by Southern California Telephone Company in Los Angeles and adjacent communities, and by The Pacific Telephone and Telegraph Company in the city of Riverside and the county of Imperial.

Telephone and Telegraph Companies

Table No. 28 shows the additions, betterments and extensions made by telephone and telegraph companies in California during the year ending December 31, 1916.

TABLE No. 28.

Telephone and Telegraph Companies—Additions, Betterments and Extensions—Year Ending December 31, 1916.

California Telephone and Light Company-----	\$5,215 16
Colusa County Telephone Company-----	381 43
Downey Home Telephone and Telegraph Company-----	1,029 57
Home Telephone Company of Covina-----	12,161 67
Home Telephone and Telegraph Company of Los Angeles-----	310,118 58
Home Telephone and Telegraph Company of Pasadena-----	97,500 48
Home Telephone and Telegraph Company of Santa Barbara-----	7,455 77
Imperial Telephone Company-----	50,397 77
Interstate Telegraph Company-----	2,461 85
Monrovia Telephone and Telegraph Company-----	1,888 41
Nevada, California and Oregon Telephone and Telegraph Company--	6,362 83
Ontario and Upland Telephone Company-----	28,650 92
Oxnard Home Telephone Company-----	1,828 39
The Pacific Telephone and Telegraph Company*-----	3,503,177 97
Pomona Valley Telephone and Telegraph Union-----	9,418 85
San Diego Home Telephone Company-----	8,094 96
San Fernando Telephone and Telegraph Company-----	544 77
Santa Monica Bay Home Telephone Company-----	7,187 25
Santa Paula Home Telephone Company-----	25,051 08
Southwestern Home Telephone Company-----	30,541 06
The Tulare Home Telephone and Telegraph Company-----	3,059 97
Union Home Telephone and Telegraph Corporation-----	2,611 23
United States Long Distance Telephone and Telegraph Company----	16,808 19
The Western Union Telegraph Company*-----	4,964,502 68
Whittier Home Telephone and Telegraph Company-----	10,971 87
	<hr/>
	\$9,107,422 71
All other small companies-----	920,427 06
	<hr/>
Totals -----	\$10,027,849 77

*For entire system. No segregation to California reported by utility.

Water Companies.

Table No. 29 shows the additions, betterments and extensions of public utility water companies in California during the year ending December 31, 1916.

TABLE No. 29.

Public Utility Water Companies—Additions, Betterments and Extensions—Year Ending December 31, 1916.

Bakersfield Water Company-----	\$9,364 94
Chico Water Supply Company-----	2,085 19
Citizens Water Company of San Jacinto-----	6,671 22
City Water Company of Ocean Park-----	10,063 24
Coronado Water Company-----	11,335 77
Cuyamaca Water Company-----	18,807 34
The Electric Water Company-----	3,491 02
Fairmont Water Company-----	633 24
Fresno City Water Company-----	45,422 04
Glendale Consolidated Water Company-----	3,899 69
Inglewood Water Company-----	6,922 90
Marin Water and Power Company-----	27,702 53
Monterey County Water Works-----	10,410 86
Ocean Park Water Company-----	761 35
Pasadena Consolidated Water Company-----	2,377 87
Peoples Water Company-----	611,177 79
Redondo Water Company-----	11,762 51
San Jose Water Works-----	111,164 53
Santa Monica Water Company-----	8,064 68
Spring Valley Water Company-----	343,417 17
Union Water Company of California-----	3,749 23
Visalia City Water Company-----	2,859 85
Western Water Company-----	4,285 25
	<hr/>
	\$1,256,430 21
All other companies-----	1,450,276 71
	<hr/>
Total -----	\$2,706,706 92

The most important construction work on which California public utility water companies were engaged during the year ending June 30, 1917, was as follows:

East Bay Water Company (formerly Peoples Water Company).

Preliminary work and construction on San Pablo Dam.

Completion of 30-inch San Pablo transmission main extending north and south through region on east shore of San Francisco Bay.

Spring Valley Water Company.

Continuation of construction of Calaveras Dam.

Installation of 25,000 meters in San Francisco.

Many pipe line extensions in San Francisco.

San Jose Water Works.

Construction of high line distribution system for Saratoga, Santa Clara County.

Extensions in and around San Jose.

Cuyamaca Water Company.

Construction commenced on Murray Dam in San Diego County, dam to be 110 feet high and to increase storage capacity of La Mesa Reservoir by some 6,000 acre-feet.

Marin Water and Power Company.

Installation of meters costing \$28,000.00 (prior to transfer to Marin Municipal Water District).

Fresno City Water Company.

Installation of larger mains and extensions into outlying districts at expenditure of \$45,000.00.

10. LEGAL.

Since January 1, 1911, the Railroad Commission has been a party to 56 cases in court, ranging from the Superior Court of California to the Supreme Court of the United States.

Of these cases, 49 have been decided and seven are now pending.

Of the 49 decided cases, the Railroad Commission has won 43 and lost six. As modified on petitions of the Railroad Commission for rehearing, none of these adverse decisions, with the exception of the Temecula decision, substantially interfere with the exercise by the Railroad Commission of regulatory authority over California public utilities. In the Temecula case, in which the Railroad Commission directed The Atchison, Topeka and Santa Fe Railway Company to connect its line of railroad between Fallbrook, San Diego County, and Temecula, Riverside County, by constructing a short "missing link," the Railroad Commission has appealed to the Supreme Court of the United States from the adverse decision of the Supreme Court of California.

No order of the Railroad Commission establishing rates has been successfully attacked in any court.

During the fiscal year ending June 30, 1917, the Railroad Commission became a party to the following court cases:

1. *City of San Jose vs. Railroad Commission*, Supreme Court of California, filed July 13, 1916, sharing of expense in elimination of railroad grade crossing in San Jose.

2. *F. Hammond vs. Railroad Commission*, District Court of the United States, Southern District of California, filed August 24, 1916, service of water for irrigation in Los Angeles County by Tujunga Water and Power Company.

3. *Southern Pacific Company et al. vs. Max Thelen et al.*, Supreme Court of California, filed October 13, 1916, rates for the transportation of paddy rice, by rail, in Sacramento Valley.

4. *Palo Alto Gas Company vs. Railroad Commission*, Supreme Court of California, filed November 6, 1916, reasonableness of finding of just compensation to be paid by city of Palo Alto for public utility gas property.

5. *Elvina S. Beals et al. vs. Railroad Commission*, Supreme Court of California, filed November 27, 1916, railroad commutation rates for school children in Oakland and Berkeley.

6. *J. C. Allen et al vs. Railroad Commission*, Supreme Court of California, filed December 1, 1916, rates for water for irrigation in and adjacent to Hemet, Riverside County.

7. *Civic Center Association of Los Angeles et al. vs. Railroad Commission*, Supreme Court of California, filed December 5, 1916, Railroad Commission's jurisdiction over construction and operation of state railroads in Los Angeles.

8. *City of Pasadena et al. vs. Railroad Commission*, Supreme Court of California, filed December 5, 1916, jurisdiction of Railroad Commission over construction and operation of state railroads in Los Angeles.

9. *Railroad Commission vs. The Atchison, Topeka and Santa Fe Railway Company*, Supreme Court of the United States, filed December 11, 1916, to review decision of Supreme Court of California annulling order of Railroad Commission for construction by Santa Fe of missing railroad link between Temecula and Fallbrook.

10. *J. E. Sexton vs. The Atchison, Topeka and Santa Fe Railway Company, Max Thelen et al.*, District Court of United States, Northern District of California, filed January 5, 1917, issue of transportation by The Atchison, Topeka and Santa Fe Railway Company for use by members and employees of the Railroad Commission on official business.

11. *H. R. Atwood vs. Richland Realty Company et al.*, Superior Court of California, for San Diego County, filed April 29, 1916, change of title to public utility water property without consent of Railroad Commission.

12. *California Packing Corporation vs. Railroad Commission*, Supreme Court of California, filed March 7, 1917, reparation for violation by railroads of long and short haul provisions of state constitution and Public Utilities Act.

13. *Southern Pacific Company vs. Max Thelen et al.*, District Court of United States, Northern District of California, filed March 17, 1917, Sacramento Valley class rates established by Railroad Commission to be charged by Southern Pacific Company.

14. *O. D. Wilhite vs. Railroad Commission*, Supreme Court of California, filed March 28, 1917, rates for irrigation water established by

Railroad Commission to be charged by Cuyamaca Water Company in San Diego County.

15. *C. A. Hooper & Company vs. Railroad Commission*, Supreme Court of California, filed May 16, 1917, rates for irrigation water established by Railroad Commission to be charged by Cuyamaca Water Company in San Diego County.

16. *City of Burlingame vs. Railroad Commission*, Supreme Court of California, filed June 10, 1917, reparation of local exchange telephone charges.

17. *Napa Valley Electric Company vs. Railroad Commission*, Supreme Court of California, filed June 26, 1917, electric rates established by Railroad Commission to be charged by Napa Valley Electric Company.

During the year ending June 30, 1917, decisions were rendered in the following court cases, to which the Railroad Commission was a party:

1. *Coneland Water Company vs. Railroad Commission*, decided by the Supreme Court of California on July 10, 1916.

2. *Dan Clemmons et al. vs. Railroad Commission*, decided by the Supreme Court of California on August 4, 1916, and reported in 173 Cal. 254.

3. *F. Hammond vs. Tujunga Water and Power Company and Railroad Commission*, decided by District Court of United States, Southern District of California, on August 28, 1916.

4. *City of Los Angeles vs. Central Trust Company et al.*, decided by the Supreme Court of California on September 11, 1916, and reported in 173 Cal. 323.

5. *Palermo Land and Water Company vs. Railroad Commission*, decided by the Supreme Court of California on September 21, 1916, and reported in 173 Cal. 380.

6. *The Atchison, Topeka and Santa Fe Railway Company vs. Railroad Commission*, decided by the Supreme Court of California on October 23, 1916, and reported in 173 Cal. 577.

7. *Palo Alto Gas Company vs. Railroad Commission*, decided by the Supreme Court of California on November 20, 1916.

8. *Elvina S. Beals et al. vs. Railroad Commission*, decided by the Supreme Court of California on December 1, 1916.

9. *J. E. Sexton vs. The Atchison, Topeka and Santa Fe Railway Company, Max Thelen et al.*, decided by the Supreme Court of California on December 8, 1916, and reported in 173 Cal. 760.

10. *Western Association of Short Line Railroads vs. Railroad Commission and United Railroads of San Francisco vs. Railroad Commission*,

decided by the Supreme Court of California on December 14, 1916, and reported in 173 Cal. 802. Modified decision rendered on January 11, 1917, and reported in 173 Cal. 802.

11. *Limoneira Company vs. Railroad Commission*, decided by Supreme Court of California on January 23, 1917, and reported in 53 Cal. Dec. 86.

12. *Southern Pacific Company et al. vs. Max Thelen et al.*, dismissed by Supreme Court of California on stipulation of parties on February 13, 1917.

13. *United Railroads of San Francisco vs. Railroad Commission*, dismissed by Supreme Court of California on February 13, 1917, on stipulation of parties.

14. *O. D. Wilhite vs. Railroad Commission*, decided by the Supreme Court of California on April 4, 1917.

15. *California Packing Corporation vs. Railroad Commission*, decided by Supreme Court of California on April 21, 1917.

16. *W. F. Fowler, Receiver, vs. Railroad Commission*, decided by District Court of the United States, Northern District of California, on April 30, 1917.

17. *San Joaquin Light and Power Corporation vs. Max Thelen et al.*, decided by the Supreme Court of California on May 8, 1917, and reported in 53 Cal. Dec. 572.

18. *J. E. Sexton vs. The Atchison, Topeka and Santa Fe Railway Company and Railroad Commission*, decided by District Court of United States, Northern District of California, on June 4, 1917.

19. *City of San Jose vs. Railroad Commission*, decided by Supreme Court of California on June 4, 1917, and reported in 53 Cal. Dec. 727.

20. *Civic Center Association of Los Angeles et al. vs. Railroad Commission*, decided by the Supreme Court of California on June 11, 1917, and reported in 53 Cal. Dec. 845.

21. *City of Pasadena et al. vs. Railroad Commission*, decided by the Supreme Court of California on June 11, 1917, and reported in 53 Cal. Dec. 855.

22. *City of Burlingame vs. Railroad Commission*, decided by the Supreme Court of California on June 11, 1917.

23. *Southern Pacific Company vs. Max Thelen et al.*, decided by District Court of United States, Northern District of California, on June 26, 1917.

24. *Napa Valley Electric Company vs. Railroad Commission*, decided by the Supreme Court of California on June 26, 1917.

On June 30, 1917, the following cases to which the Railroad Commission is a party were pending in the courts:

1. *East Side Canal and Irrigation Company vs. Railroad Commission of California*, Supreme Court of California, rates charged for irrigation water by East Side Canal and Irrigation Company, opening brief never filed.

2. *Producers' Transportation Company vs. Railroad Commission, Associated Pipe Line vs. Railroad Commission and Associated Oil Company vs. Railroad Commission*, Supreme Court of California, constitutionality of oil pipe line legislation, briefs filed and proceedings submitted on May 7, 1917.

3. *J. C. Allen et al. vs. Railroad Commission*, Supreme Court of California, rates to be charged for irrigation water by Lake Hemet Water Company, briefs filed and proceeding submitted on July 14, 1917.

4. *Railroad Commission vs. The Atchison, Topeka and Santa Fe Railway Company*, Supreme Court of the United States, to review decision of Supreme Court of California in Temecula case, awaiting hearing.

5. *H. R. Atwood vs. Richland Realty Company et al.*, Superior Court of California, for San Diego County, off calendar at request of plaintiff.

In appendix A of this report will be found a more detailed statement of the court decisions rendered during the year ending June 30, 1917, and of court cases pending on June 30, 1917.

11. AUTO STAGES AND TRUCKS.

The Railroad Commission has always held that under the Public Utilities Act it had no jurisdiction over stage or auto stage lines except in the determination of through routes and joint rates, fares and charges over the lines of common carriers and of stage or auto stage lines, as provided by section 33 of the Public Utilities Act.

In *Western Association of Short Line Railroads vs. Railroad Commission*, 173 Cal. 802, the Supreme Court of California sustained the Railroad Commission in this position. In this decision, the Supreme Court held that auto stages and auto trucks operating over regular routes as common carriers, other than such auto stages and auto trucks as operate exclusively within the limits of an incorporated city or town, are "transportation companies," under the provisions of section 22, Article XII of the state constitution, and that under these constitutional provisions the Railroad Commission has jurisdiction over the *rates* and the *accounts* of such transportation companies. The Supreme Court directed the Railroad Commission to assume and exercise such jurisdiction over such transportation companies.

The Railroad Commission, by General Order No. 47, effective January 18, 1917, thereupon directed all such transportation companies to file their rates for transportation of persons and property. To date, 520 passenger tariffs have been received from 827 transportation companies and 50 freight tariffs from 50 transportation companies.

Under the decision of the Supreme Court, it will be observed that the jurisdiction of the Railroad Commission over such transportation companies was limited to rates and accounts. Such jurisdiction is obviously fragmentary and unsatisfactory for the reason that it does not cover such important subjects as service, including routes and time schedules, and safety of operations.

Before the legislature of 1917, efforts were made to have the Railroad Commission vested with complete jurisdiction and supervision to regulate all common carriers by automobile, auto truck or stage operating anywhere in the state of California, including those operating exclusively within the limits of an incorporated city or town.

After careful consideration, the legislature of 1917 enacted chapter 213, laws of 1917, giving to the Railroad Commission jurisdiction as to rates, service, safety of operation, accounts, issue of securities, certificates of public convenience and necessity and in other respects, over all owners and operators of automobiles, jitney busses, auto trucks, stages and auto stages operating as common carriers over a public highway between fixed termini or over regular routes, except such as operate exclusively within the limits of an incorporated city or town. The regulation and supervision of such transportation companies as operate exclusively within the limits of an incorporated city or town was left to the local authorities. Provision was also made that all transportation companies starting operations subsequent to May 1, 1917, must secure from the local authorities franchises or permits, as well as certificates of public convenience and necessity from the Railroad Commission.

The Railroad Commission is now engaged in the preparation of just and reasonable rules and regulations governing the operations of the "transportation companies" subject to its jurisdiction. For the purpose of securing all possible information to be used in formulating such rules and regulations, the Railroad Commission has held largely-attended public hearings in Los Angeles and San Francisco. The transportation companies there represented have shown every desire to cooperate with the Railroad Commission in the preparation and observance of such rules and regulations.

The new jurisdiction over transportation companies conferred on the Railroad Commission by the legislature of 1917 will require a large amount of additional labor by the Railroad Commission, particularly to secure the filing and observance of rates and fares, efficient and reliable

service for the public, and safety of operations, and in passing on requests of transportation companies for certificates of public convenience and necessity.

With the help of the interested parties, the Railroad Commission hopes to exercise this jurisdiction in a reasonable and effective manner.

12. RAILROAD COMMISSION AND THE WAR.

The Railroad Commission is deeply conscious of the obligation of every American citizen, whether in official life or otherwise, to do everything in his power to assist the federal and state governments in the emergency which has been created by the war.

The Railroad Commission has offered to the War and Navy departments of the federal government and to the Governor of California, the services of the commissioners and of the commission's organization in every way in which the commission can be of assistance. The commission hopes that its organization of trained experts may be of further service in investigations made necessary by the war and affecting public utilities and otherwise.

Approximately twenty employees of the Railroad Commission have entered or are about to enter the armed forces of the United States. The Railroad Commission has formally adopted the policy of holding for them the positions which these men have heretofore held.

In order to encourage the production of food products, the Railroad Commission, shortly after the outbreak of the war, made an order authorizing all water utilities to deliver water free or at reduced rates for the irrigation of additional lands during the emergency created by the war, without prejudice to the rights of the utility.

The State Water Commission and the Railroad Commission cooperated in preparing and presenting to the legislature of 1917 a bill which was enacted by the legislature as chapter 191, laws of 1917, authorizing mutual water companies and private water plants to deliver water for irrigation to third parties, during the emergency created by the war, without thereby establishing the status of a public utility, each such instance to be reported to the Railroad Commission.

The Railroad Commission has cooperated with the railroad companies and the shippers in their efforts to relieve the car shortage and has adopted the policy of making no requirements of the railroads which would interfere with their efficiency in the transportation of men and materials for the National Government and otherwise to meet the situation created by the war.

The Railroad Commission has urged all public utility warehousemen to use every precaution to keep their warehouses weather-proof and free of rats and vermin and to so store and handle all grain and other food products as to conserve fully the food supplies entrusted to their care.

The Railroad Commission tendered its offices and organization to the Committee on Petroleum of the State Council of Defense, which committee, under the chairmanship of the President of the Railroad Commission, prepared and submitted to the Governor of California a report of the facts concerning the production, distribution and utilization of California petroleum and its products, which report was approved by the Governor and transmitted by him to the President of the United States and other interested federal authorities with the earnest request that the recommendations of the committee be carried out.

The Railroad Commission hopes that its trained organization may be further called upon to render service to the nation and the state in the present emergency.

13. RAILROAD COMMISSION'S PARTICIPATION IN NATIONAL UTILITY REGULATION.

The Railroad Commission of California believes that each state railroad and public service commission owes to the nation the duty of assisting in the solution of national public utility problems. Whatever training and experience the state commissions have secured should be freely offered to the nation for the common good.

1. National Association of Railway Commissioners.

The Railroad Commission of California is a member of the National Association of Railway Commissioners, an organization consisting of the railroad and public service commissions of forty-seven states of the Union. The purpose of this organization is to study the problems of governmental regulation of railroads and other classes of public utilities and to take such action as will make such regulation, in so far as possible, constructive, effective and uniform.

At the last annual convention of the National Association of Railway Commissioners, held in Washington, D. C., in November, 1916, the Railroad Commission of California was represented by two of its members.

The members of the California Commission were active in urging the national association to advocate the ascertainment by the federal government of all the facts bearing on the value of the railroad properties of the United States and in urging the national association to provide through its Valuation Committee that the interests of the public in such proceedings be safeguarded by appropriate representation in Washington.

The California Commission has consistently urged the National Association of Railway Commissioners to favor the exclusive regulation by the federal government of the issue of securities, the mergers and

consolidations and the mortgages and other encumbrances of all railroads engaged in interstate commerce and to do everything in its power to promote cooperation between the federal and state regulatory authorities.

2. Federal Valuation of Railroads.

The Interstate Commerce Commission is now actively engaged in ascertaining the facts bearing on the value of the properties of all railroads engaged in interstate commerce. This is probably the most stupendous task in the supervision of public utility properties ever undertaken by any governmental authority.

The National Association of Railway Commissioners, through its Valuation Committee, has secured the services of the Hon. Clyde B. Aitchison, formerly member of the Public Service Commission of Oregon, who is permanently stationed in Washington, as Solicitor for the Valuation Committee, for the purpose of keeping the various state railroad and public service commissions constantly informed with reference to the proceedings before the Division of Valuation of the Interstate Commerce Commission and the Interstate Commerce Commission itself in connection with the federal valuation, and of rendering such assistance as lies in his power to the federal authorities engaged in this work.

During each of the last three years, the California commission has been represented by one of its members on the Valuation Committee of the National Association.

The California commission is closely following the valuation work which is being done by the federal authorities in connection with all California railroad properties and will be prepared, if necessary, to present testimony to the Interstate Commerce Commission in connection with the valuation of California railroad properties, so that the interests of the people of California may be fully protected.

3. Railroad Problems.

The Railroad Commission of California has taken an active interest in national railroad problems.

While carefully following the proceedings before the Interstate Commerce Commission in the recent 15 per cent freight advance proceedings, the California commission did not appear before the Interstate Commerce Commission for the reason that it was advised that similar proceedings would shortly be filed before the California commission, requiring that commission to sit in a judicial capacity in the determination of most of the issues which were being presented to the Interstate Commerce Commission. We may draw attention to the fact that the interests of California shippers in the proceedings before the Interstate

Commerce Commission were protected by California commercial organizations which regularly appear before the Interstate Commerce Commission in interstate railroad proceedings affecting California shippers.

On December 6 and 9, 1916, the president of the California commission offered to the Newlands Joint Subcommittee of the Senate and House of Representatives, having under consideration national railroad problems, the assistance of the California commission and its organization and presented testimony on the work of state railroad commissions, the causes of impaired railroad credit and the various elements entering into the problem of national incorporation of railroads.

Commissioner Edwin O. Edgerton, of the California commission, is chairman of the Special Committee on Public Ownership and Operation of the National Association of Railway Commissioners, and as such chairman will present to the national association, at its next convention, to be held in Washington in October of this year, a report on the various elements entering into the problem of public ownership and operation of the railroads of the United States.

14. APPRECIATION.

We offer our thanks to the executive and legislative departments of the state government, of whose sympathetic assistance we have always been assured; to all our employees, who have worked with rare loyalty to assist the Railroad Commission in the performance of its duties; and to the people of California, who from the beginning have treated the reorganized Railroad Commission with great consideration and fairness.

The support which the Railroad Commission has almost uniformly received, both from the public utilities and the general public, has been very encouraging to us and constantly acts as a powerful incentive to press forward in our work.

Respectfully submitted.

MAX THELEN,
H. D. LOVELAND,
ALEX GORDON,
EDWIN O. EDGERTON,
FRANK R. DEVLIN,
Commissioners.

CHAPTER II.

THE COMMISSION AND THE WAR.

The Railroad Commission has done all in its power to aid the nation at war. The commission's personnel, from its president to its office boys, has been put at the disposition of the authorities. More than a score of its employees are today in the martialled ranks of the embattled republic. The Army and Navy have taken from the offices of the commission men to fill varying positions, from Colonel of Coast Artillery to Yeoman in the Navy. The commission has furnished men and ideas to the sum of the nation's forces arrayed against a foreign foe, that democracy shall not perish from the earth.

Every department of the commission has given of its best in this patriotic labor. Both the state and the nation have drawn upon the records of the commission, and upon the knowledge and time of its members and employees for information and assistance upon the questions and needs of the crisis. The exact situation in this state as to railroads, water, oil, electric and gas supplies has been put at the disposal of national and state officials, and the exigencies of the fuel and food demand have been materially met by the preparedness and willingness of the commission's staff.

Every employee of the commission has expressed to the commissioners, and through them to the state and federal authorities, his desire to put himself wholly at their disposal. With more than a score of men in the military and naval services, all others stand ready when called to rally round the flag.

The Roll of Honor of the Railroad Commission contains the following names, with the position in the commission's ranks and the branch of service and rank of each employee who has temporarily severed his connection with the commission for active duty with the colors:

Name	Position with Railroad Commission	Service	Rank
James Armstrong	Assistant Engineer	United States Officers' Training Camp	Second Lieutenant.
Philip Bancroft	Examiner	United States Reserves	Private.
M. W. Boright	Clerk	United States Training Camp	Captain.
B. A. Brackenbury	Assistant Engineer	United States Reserves (Engineer Corps)	Second Lieutenant.
Wm. G. Brey	Assistant Engineer	Coast Artillery Corps (Cal.)	Captain.
H. F. Clark	Assistant Engineer	United States Reserves (Engineer Corps)	Captain.
L. B. Cramer	Assistant Engineer	United States Reserves (Engineer Corps)	Yeoman—1st class.
Frank Daugherty	Clerk	Naval Reserves	Yeoman—1st class.
Ned Daugherty	Clerk	Naval Reserves	Private.
Roy L. Davis	Assistant Engineer	Masonic Red Cross Ambulance Corps	Sergeant
Frank J. Farrell	Clerk	Coast Artillery Corps (Cal.)	First Lieutenant.
Tony R. Gray	Assistant Engineer	Auxiliary Naval Reserves (Merchant Marine)	Private.
Chas. Grunsky	Assistant Engineer	United States Reserves (Engineer Corps)	Sergeant.
Lloyd Hansen	Clerk	Coast Artillery Corps (Cal.)	Major.
Efren Lloyd	Clerk	United States Training Camp	Colonel.
James Lockead	Clerk	Coast Artillery Corps (Cal.)	First Lieutenant.
W. H. Mallett	Clerk	Coast Artillery Corps (Cal.)	Ensign.
H. G. Mathewson	Assistant Secretary	United States Reserves (Engineer Corps)	First Lieutenant.
E. P. McAuliffe	Assistant Engineer	Naval Reserves	Yeoman—1st class.
A. A. McLaurin	Assistant Engineer	United States Reserves (Engineer Corps)	
M. E. Ready	Assistant Engineer	United States Reserves (Engineer Corps)	
Wm. H. Quarg	Clerk	Naval Reserves	

To honor these employees of the commission who had volunteered in the fighting service of the nation, their fellows, members of the commission and its employees, gave them a farewell dinner on the evening of August 20, 1917, at the Union League Club. Colonel Henry G. Mathewson, Assistant Secretary of the Railroad Commission, and Lieutenant Philip Bancroft, Examiner of the Commission, replied for their comrades in arms to the laudatory words of the commissioners.

The positions of all employees of the commission who enlist in the Army or Navy are being held for them during their absence, and it is the earnest wish of all their fellow workers that they shall soon return to their desks.

DATA TO COUNCIL OF DEFENSE

The commission has given assistance to the State Council of Defense and the War Department of the United States. When it became apparent that war would be declared the commission listed the data in its files which might be of aid to the War Department, and compiled a complete list of the public utilities under the commission's jurisdiction. This memorandum contained a chart showing the organization of the engineering department of the commission and made several suggestions as to how the organization could be used by the War Department. It also pointed out how the data on file might be used. Copies of this memorandum were sent to the authorities at Washington and at Sacramento.

IRRIGATION NEEDS AIDED

The imperative necessity of increasing food production throughout California to meet the pressing needs of the allies of the United States in the war, brought to the Railroad Commission the task of helping in the solution of the problems of irrigation and of making available the surplus water of water companies so that idle land could be developed and the maximum crops raised.

Conferences were held between the State Water Commission, the officers of the water companies and water users, with the experts of the Railroad Commission guiding and assisting in the working out of the best plan for the greatest use of water.

Many utilities had contracted in advance for all the water they had, but many others had surplus water. These companies were willing to supply it to land not yet under irrigation, but did not wish by so doing to obligate themselves to these particular services after the emergency had passed.

The California legislature on April 27, 1917, established the right of mutual companies and private individuals to enter into agreements

Section 17 of the Public Utilities Act specifically authorizes the Railroad Commission to permit deviations from the established rates of water utilities. Under this authority the Railroad Commission held a public hearing in San Francisco on April 27, 1917.

It was shown that a number of water utilities had an overplus of water, that they were willing to supply this to lands not under irrigation, at reduced rates or free, if their permanent rights were protected, and also that there was need for prompt cooperation between land owners and the water utilities.

The Railroad Commission issued the following order:

1. All water utilities are hereby authorized to deliver their surplus water, free or at reduced rates, for additional irrigation during the emergency created by the war.

2. Such water utilities, if deemed by them necessary to protect their legal rights, may require that land holders and irrigators desiring to receive water for the purposes and under the conditions specified in the opinion which precedes this order, shall first sign a stipulation agreeing that they, their successors and assigns, will never claim that such delivery of water has amounted to or is evidence of a dedication or that it has in any way prejudiced the legal rights of the water utility.

3. Within thirty days after the delivery of water has been initiated by the water utility to any irrigator under the authority hereby granted, the water utility shall report to the Railroad Commission the name of the irrigator, the amount of water applied for, the land on which it is to be used, the crop or crops to be planted and the terms and conditions, including the rate, if any, under which water is to be delivered by the water utility.

AID TO OIL INVESTIGATION

On May 9, 1917, Governor Stephens appointed the Committee on Petroleum of the California State Council of Defense, consisting of the following members:

Max Thelen, President Railroad Commission of California,
Chairman.

Eliot Blackwelder, Professor of Geology, University of Illinois.
David M. Folsom, Professor of Mining, Stanford University.

Governor Stephens instructed the committee to obtain and report to him the facts relating to the production, distribution and utilization

of petroleum and to make recommendations with reference to the following subjects:

1. Measures to be taken to meet any emergency arising from the present state of war.
2. The increased production and highest utilization of the petroleum resources of California as an integral part of those of the United States, having regard both to industrial development and the needs of the National Government.

The committee promptly proceeded to its work.

The Railroad Commission offered to the committee the use of its office and of its expert and clerical force. Particularly valuable services were rendered to the committee by Mr. F. Emerson Hoar, the Railroad Commission's gas and electrical engineer, who directly supervised the employees of the committee and rendered valuable service in the collection and tabulation of data.

After conference with all interested parties, including the representatives of the federal government as well as the oil companies, railroads and other affected industries of California, and a personal inspection of the oil fields, the committee, on July 7, 1917, presented to Governor Stephens its conclusions and recommendations.

Governor Stephens approved the committee's conclusions and recommendations and immediately forwarded them to President Wilson and other interested federal authorities, with the urgent plea that the committee's recommendations be made effective by the federal government.

The complete report of the committee consists of 191 printed pages, together with many tables, plats and maps, has been bound and forwarded to Governor Stephens and by him to the President of the United States, to interested cabinet officials, the National Council of Defense, the Committees on Public Lands of the United States Senate and House of Representatives, other interested officials and to the oil companies, railroad companies, gas and electric companies and other affected industries of California.

The committee made definite recommendations to Governor Stephens as follows:

1. That the production of California petroleum be promptly increased and its consumption decreased wherever this can reasonably be done.
2. That the federal government be asked to direct the Eastern manufacturers of oil well supplies to devote sufficient capacity of their plants to the production of oil well supplies, and to direct the railroads to transport the same promptly.

3. That the attention of the federal government be drawn to the advisability of exempting skilled workmen in the petroleum industry from the draft.

4. That the federal government authorize the filing of stipulations in the suits affecting California oil lands, permitting the claimants to develop these lands immediately, under an equitable arrangement for the disposition of the proceeds from the sale of the petroleum.

5. That the federal government be requested to re-examine the facts with reference to Naval Reserve No. 2, to ascertain whether under existing conditions a dependable reserve really exists and whether in view of the present emergency in the nation's petroleum situation intensive drilling should not be permitted in all or at least a part of the reserve.

6. That the federal government be urged to enact promptly a Leasing Bill providing for the permanent and constructive solution of the California oil land situation.

7. That as soon as possible the further burning of California petroleum, unless it has first been refined, be prevented, the higher use of California petroleum and its products insured, substitute forms of fuel or power developed, and the supply of California petroleum by the most efficient use thereof conserved.

The committee made its findings on each material factor affecting the production, distribution and utilization of California petroleum and its products. Among these findings are the following:

1. California produces between one-fourth and one-fifth of the world's supply of petroleum and one-third of the entire supply of the United States.

2. The consumption of California petroleum is outrunning production over 1,000,000 barrels per month.

3. At the present ratio of production to consumption the entire available storage of California fuel oil will be exhausted by June 1, 1919.

4. Unless production is largely increased, the war's increasing requirements for petroleum and its products will result in the exhaustion of California storage considerably before June 1, 1919.

5. Bearing in mind the increased requirements of the war, the entire petroleum storage of the United States will be exhausted within two years unless production is largely augmented or consumption largely decreased.

6. The chief obstacles to increased production of California petroleum are (a) litigation with the federal government which has tied up three-fourths of the best undrilled oil land in the state; (b) scarcity

and high price of oil well casing, drill stem and other oil well supplies; and (c) scarcity of skilled labor.

7. During the war, not materially in excess of 5,000,000 additional barrels of California fuel oil can be conserved annually by the substitution of Mexican fuel oil, coal, hydroelectric energy or other forms of fuel or power.

8. Mexico can increase her production of petroleum from 136,000 barrels to 1,000,000 barrels daily, but the present dearth of ships prevents the transportation to the United States of any largely increased supply of petroleum from Mexico.

The report points out that if the United States carries out its program of constructing aeroplanes of the present design, it may be necessary to curtail largely the use of gasoline in the United States, so that the aeroplanes may be operated. The committee finds that approximately 14,000,000 barrels of gasoline could be conserved in the United States each year during the war if the federal government should prohibit the use of gasoline except for necessary commercial, industrial and military purposes.

The committee urged Governor Stephens to take active steps so that each recommendation of the committee be made effective.

RIFLE AND PISTOL CLUB

More than a year ago employees of the Railroad Commission formed a rifle club among their fellows under the Rules of the National Board for the Promotion of Rifle Practice, as authorized by congress on April 27, 1914. These founders were members of the California Coast Artillery, National Guard of California, but others joined them until the membership now reaches 80.

The first qualification shoot was held at Fort Barry on April 1, of this year, and since then weekly indoor shoots with .22 caliber rifles, and monthly outdoor shoots with .30 caliber Krag and Springfield military rifles, have been participated in, as also National Rifle Association competitive contests.

In the outdoor work 27 men have made 85 out of 100 points on the Official National Rifle Association 50-foot Junior Marksman Gallery Target. This target is 7 by 9 inches, with an inch and a sixteenth bull's-eye and a three and a quarter inch four-circle.

Those qualifying in order of scores, were:

Paul Thelen, Ned Daugherty, Raymond Ashworth, Benjamin Brackenbury, Frank Farrell, Hellmuth Schmidt, Richard Vaughan, Frank Daugherty, Albert Johns, Jay Beaman, Jasper Dean, Lawrence Kessing, Philip Noerager, Charles Grunsky, Bruce Campbell, Walter Gloistein, Eugene McAuliffe, Roy Davis, Arthur Bridge, James Pollard,

Milo Boright, Lloyd Hansen, Edward Bender, William Cullen, Arthur McLaurin, Walter Middleton and Harold Sammis.

The highest score was 97.

In the outdoor work the 52-shot modified militia course was adhered to except in practice shooting. The National Rifle Association offers decorations similar to those issued in the Army which entitle recipients to additional pay. Qualifications are expert riflemen, 210 points, sharpshooter, 190 points and marksman, 160 points, all out of a possible 250. The work is done at 600, 500 and 300 yards slow fire, prone, and at 300 and 200 yards timed fire. The following men have earned official decorations:

Expert Rifleman: Farrell, McAuliffe, Bancroft, Schmidt, Mallett, Vaughan, Thelan (Paul), Daugherty (Frank), Ready (M. E.), Ashworth, Brey, Daugherty (Ned).

Sharpshooter: Grunsky, Kessing, Middleton, Emes, Johns, Ellis, Graupner, Brackenbury.

Marksmen: Cullen, Dean, Campbell, Noerager, Beaman.

Seventeen of these are in the engineering department, two are not employees and the other six come from the auditing, railroad rate and secretarial divisions.

The club entered two members in the 1917 individual championship National Rifle Association indoor match. Mr. R. M. Vaughan shot his score off, totalling 481 out of a possible 500.

When the Adjutant General's office issued the instructions for the building of a new state range at Leona Heights, this club was able to be of considerable service to Major W. H. Mallett, of the commission, to whom was assigned the task of getting the range built. Members of the club volunteered to make a survey of the property and prepared a map. This range contains fifty-six targets and it will be possible to put 200 men per day through a course of sixty rounds.

The officers of the rifle club for this year are:

President, Paul Thelen.

Vice President, W. G. Brey.

Secretary, R. C. Ashworth.

Treasurer, F. A. Daugherty.

Executive Officer, Major W. H. Mallett.

CHAPTER III.

STAGES AND TRUCKS.

A new and important extension of the jurisdiction of the Railroad Commission is that which places interurban stages and trucks under its control. A law enacted by the California legislature of 1917 added the regulation of this form of transportation to the Railroad Commission's jurisdiction over other common carriers.

Chapter 213, statutes of 1917, provides a complete scheme for the regulation of automobile and stage transportation throughout the state. Acting under this authority the Railroad Commission is making a comprehensive investigation of the entire public stage and truck traffic throughout the state in order to make rules, regulations, schedules and rates fair to the public, to the owners and operators and to their competitors.

The sudden appearance of the jitney in the transportation business in California a few years ago, and the tremendous development of this form of transportation largely in competition with street and interurban railroads, made the question of its regulation one of the most important matters presented to the 1917 legislature.

Prior to January 18, 1917, the only regulation of interurban stages and trucks in California was that by counties and cities. County regulation was of very little importance, there being but a few counties in the state which attempted effective regulation. The boards of supervisors of other counties endeavored to enact regulatory ordinances, but generally the ordinances became ineffective as a result of referendum elections or other causes.

City regulation generally extended only to the imposition of license fees. In some cities it was provided that the auto stage owner must deposit bonds or an insurance policy of from \$2,000 to \$10,000 as a guarantee of indemnity to persons or property in case of injury resulting from an accident within the city limits.

On December 14, 1916, the Supreme Court of California decided that the Railroad Commission has jurisdiction as to rates and accounts over all common carriers which do not operate solely within the limits

of an incorporated city or town. As a result of this decision, the commission, on January 18, 1917, issued its General Order No. 47, which reads, in part, as follows:

"To all Automobile Passenger and Freight Carriers:

All automobile passenger or freight carriers operating within this state under the following conditions, to wit:

1. As common carriers of passengers or freight.
2. On regular schedules.
3. Over regular routes on public highways and between fixed termini and not operating solely within the limits of one municipality,

Are hereby directed to file with the Railroad Commission of the state of California on or before March 1, 1917, their schedule of rates, fares, charges and classifications charged and collected by them in their service as common carriers, and the time schedules and the routes over which they operate in their service as common carriers. * * * ."

A copy of the order, together with a sample tariff and a circular letter, were mailed to all parties interested, giving instructions as to the form and size of the tariff required and the rates, rules and regulations which must be shown therein.

TARIFFS FILED WITH THE COMMISSION

Through such agencies as automobile associations, city clerks, county boards of supervisors and electric and steam transportation companies, the commission secured the names and addresses of some 1,500 individuals, firms and corporations, owning, controlling or operating automobiles, trucks and stages engaged in the transportation of persons or property between points within the state.

Approximately 500 passenger tariffs and 50 freight tariffs from 877 companies and individuals have been received and placed on file.

The discrepancy between the total number of tariffs received and the total number of persons notified to file tariffs may be accounted for, to a great extent, by the fact that where the activities of the parties are competitive in the same territory, power of attorney has been given to some individual to act as agent for an entire district and file one tariff for all associated members. In this manner a single tariff may cover any number of automobiles.

During the legislative session of 1917, many bills were introduced presenting various schemes of regulation. During the second half of the session, after a careful study of all the plans of regulation presented and after repeated conferences with the interested parties, the Railroad Commission itself prepared and presented a bill which, with certain slight changes, was finally endorsed by both the automobile and railroad

interests as being the fairest and most reasonable solution to be adopted at this time. This bill was enacted into law as chapter 213.

(a) Local Permit Must Be Obtained.

This statute in the first place provides that no person or corporation shall operate "any automobile, jitney bus, auto truck, stage or auto stage for the transportation of persons or property as a common carrier for compensation on any public highway in this state between any fixed termini between which or over any route over which" such transportation is not actually being carried on "in good faith on May 1, 1917, *unless a permit has first been secured as herein provided.*" In other words, a permit must be obtained from the local authorities before anyone can engage subsequent to May 1, 1917, in the business of operating a stage or truck, as a common carrier.

The statute then sets out in detail the manner in which an application for permit shall be made to the municipal or county authorities. The statute states specifically what must be set forth in such application.

No permit can be granted without a hearing after published notice. The power to grant the permit and a description of the manner in which the same shall be granted and the facts which must be set forth therein are provided in the statute. Furthermore, an affirmative grant is made to municipalities and counties of general powers to supervise and regulate stage and truck transportation conducted within their limits.

(b) Regulation by Railroad Commission of Automobile Transportation Conducted Otherwise Than Wholly Within the Limits of a Municipality.

The regulation of stage and truck transportation otherwise than in the matter of procuring local permits is vested in the municipalities of the state or in the Railroad Commission according as to the particular transportation is conducted exclusively within the limits of a municipality or conducted in whole or in part outside of the limits of a municipality.

This division of jurisdiction is made in accordance with the decision of the Supreme Court of California in *Western Association of Short Line Railroads vs. Railroad Commission*, 173 Cal. 802. In that case the Supreme Court decided that under Article XII, section 22 of the constitution, the Railroad Commission is directly vested with jurisdiction over the rates and systems of account of automobile transportation companies operating otherwise than exclusively within the limits of a municipality. Chapter 213 was enacted in strict compliance with the principle announced in this decision of the Supreme Court.

JURISDICTION IS SPECIFIC

The jurisdiction of the Railroad Commission over interurban stage and truck transportation is specifically defined in the statute. Transportation conducted for compensation "over any public highway in this state between fixed termini or over a regular route and not operating exclusively within the limits of an incorporated city or town or of a city and county" and except transportation conducted by taxicabs, hotel busses or sightseeing busses, is subject to the following regulation by the Railroad Commission:

"1. In addition to the permit which must be obtained from the local authorities, a certificate of public convenience and necessity must be obtained from the Railroad Commission.

"2. The consent of the Railroad Commission must be obtained to the issue of any stock or stock certificate, or any bond or any note or other evidences of indebtedness payable at a period of more than twelve months after the date thereof in such an amount that the aggregate amount of notes or other evidences of indebtedness at any one time outstanding shall exceed the amount of \$2,500.00.

"3. The Railroad Commission is directly vested with complete jurisdiction to supervise and regulate such transportation; to fix the rates, fares, charges, classifications, rules and regulations governing such transportation; to regulate the accounts, service and safety of such transportation; to require the filing of annual and other reports, and to supervise and regulate transportation companies 'in all other matters affecting the relationship between such companies and the traveling and shipping public.' "

The act further provides that all orders, rules and regulations made in the exercise of the Railroad Commission's jurisdiction shall supersede and prevail over every conflicting order, rule or regulation made by any local authority.

In conclusion, the statute adopts the procedure provided in the Public Utilities act for the filing of applications and complaints with reference to the subject matter of the statute, the issuing of process, the holding of hearings, the rendering of decisions, the filing of petitions for rehearing and the review by the Supreme Court of the decisions of the Railroad Commission made in the exercise of the jurisdiction conferred in the statute.

HISTORY OF THE JITNEY

Operating an automobile as a means of public transportation was first practiced on March 1, 1914, by a resident of the city of Long Beach, Los Angeles County, California, upon the streets of that city, with an ordinary five-passenger touring car bearing a placard announcing that passengers would be carried between certain points

within the city for a fare of five cents. The enterprise was exceedingly novel and attracted much attention. The newspapers throughout the state gave it a great deal of flippant notoriety, and a reporter on a Los Angeles newspaper called the vehicle a "jitney bus." The word jitney is a common expression for five cents used by southern Negroes. From what source it is derived has not been definitely settled, despite the efforts of linguists, but the word is apparently fixed in the American tongue.

The idea of the jitney bus took firm root and within a very short time spread practically to every city in southern California. The first auto bus was operated in the city of Los Angeles June 12, 1914. Until that date the only automobiles for hire there were taxicabs and sight-seeing cars. A dollar was about the lowest fare even for a short distance. By the end of the same month thirty-five jitney bus permits had been issued, and from that time until December 15 of the same year permits were issued at the rate of about 300 a month. On the latter date the city records show there were about 1,800 permits in effect and some 1,600 jitney busses in operation, collecting probably 150,000 five-cent fares daily.

Interurban Jitneys Appear

Soon after the appearance of the jitney bus in urban communities running in competition with street cars, the plan of busses between one city or town and another in competition with railroads, was suggested. The good roads built by the state and counties as the result of a demand by pleasure automobilists and motor truck men undoubtedly brought about this new development. It has been aptly said that the interurban auto stage is the progeny of the state highway.

From southern California the plan spread northward. Jitney busses soon appeared upon the streets of Santa Barbara, Bakersfield, Fresno, Stockton, San Jose, Sacramento, and by December 1, 1914, of San Francisco, Oakland and Alameda.

In San Francisco operating permits were granted to jitners at a rate of from 25 to 35 a day, until January 1, 1915, when there were 603 permits in effect and over 500 jitney busses in operation on the streets of San Francisco. At the same time there were about 500 permits in effect in Oakland and Alameda, with some 50 jitney busses actually running.

Jitneys Throughout Country

Jitney busses later appeared in practically every city in California of sufficient size to permit of successful operation, with the exception of Berkeley, where laws forbade them. In many cities they were sooner or later prohibited from operating by ordinance, which

made them impracticable, either by the imposition of heavy license fees, or by restricted use of the streets. These ordinances mostly affected city jitney busses only. The jitners who were driven out of cities turned to the interurban field.

From California the jitney bus idea spread to the North Pacific states and British Columbia, and from there to the Middle Western and Eastern states. Jitney busses appeared in Seattle on January 1, in Kansas City and New Orleans on January 30, in Providence, Rhode Island, on February 8, and in Duluth, Minnesota, on March 1, 1915.

The high-water mark of the urban jitney bus was reached in the spring and early summer of 1915. Various estimates have been made as to the number operating in the United States at that time, ranging from 6,000 to 17,000 busses. No complete check was made, but from information obtained from newspapers and magazines published throughout the country, the actual number could not have been less than 12,000.

There were approximately 2,500 operating in California on March 1, 1915, of which 2,000 were engaged in the urban jitney bus business. Since that date the total number has remained practically the same, but there has been a decided decrease in the number of those engaged in the urban traffic and a corresponding increase in the number of those engaged in the interurban. On January 1, 1917, there were some 1,700 interurban auto stages and 800 urban jitney busses in operation in this state. Most of the urban busses were operated in the cities of San Francisco and Los Angeles.

Causes of Growth of Jitney

The rapid growth and spread of the jitney bus was the result of two conditions existing in the latter part of 1913 and the early part of 1914. One of these was the business depression throughout the United States and especially in the Pacific coast states. The other was the oversupply of second-hand automobiles which had been accumulating rapidly during the preceding years.

Because of the first of these conditions, many men were out of employment, and when the jitney bus was conceived, it afforded them an opportunity to provide themselves at least with some form of livelihood, and to occupy themselves until better times arrived.

Many of those who operated the first jitney busses were skilled mechanics or laborers who either owned some sort of a family car or had sufficient savings to purchase one suitable for the business, which was a very simple matter at that time because of the oversupplied market. Most of the operators of this class left the jitney bus business to return to their regular occupations as business conditions became better, and their places were filled by another class of men, of which

the present operators are composed, and who are perhaps better adapted to this class of work.

Many of these have been street car operators or conductors at one time or another. By far the largest part of them possessed neither a family automobile nor the means of purchasing one, with which to start business, but the second-hand automobile dealers were generally willing to furnish an automobile upon the receipt of a small cash payment and a promise to make further payments out of earnings. Many of these operators were not able to make more than the first payment and have returned their cars to the dealers, while many others have completed the purchase agreement.

Novelty a Factor

The early patronage of the jitney busses was exceedingly heavy. This was due to several factors, of which one of the most important was novelty. Because of this novelty the jitney bus received much advertising and consequently a great deal of patronage. Some who patronized them were satisfied after the first few rides, but there were many others who continued using them because of certain conveniences they offer. In the cities, the urban jitney bus develops more speed than the street cars, due to its size and nature. It passes any obstacle, starts and stops more quickly than the street car and does not have to stop very often for taking on or discharging passengers, because of its limited seating capacity. Interurban busses afford conveniences, in that having limited seating capacities and consequently being very numerous, they make travel between communities possible at almost any hour of the day.

In addition, jitney busses tend to relieve traffic congestion during the peak hours, when, because of our modern business methods, the vast majority of those who make use of means of public transportation must be transported within a short period of time. The jitney busses relieve some of the overcrowding of street and interurban cars.

Another factor which aids the jitney bus in securing patronage is that some people find it pleasanter riding in an open automobile than in a street car, and the jitney affords an automobile ride to many who would not be able to enjoy one otherwise. To this latter fact alone the jitney bus drivers attribute considerable of their patronage.

The largest number of jitney passengers were taken from other means of transportation, but some were not. This new business was the patronage of people who live within a short medium distance from their places of business or destinations. They ride if a street car is in sight, but walk rather than wait for one. The jitney busses being very numerous, were able to procure practically all of the patronage of such persons.

Nature of Business

In its early days the jitney was usually driven by its owner. This is still true of the urban jitney bus and is partly because the life of the business is dependent entirely upon the permit of the governing body of the city or town in which it is carried on, and is generally subject to revocation with as much ease as issuance. It is also due partly to the fact that there is a great deal of doubt as to whether or not the urban jitney bus is a profitable enterprise.

Under present conditions in the cities of San Francisco and Los Angeles, it is known that with a charge of 5 cents a passenger and with the average number of passengers carried the range of service of the jitney bus is small as compared with the range of service of the street car with which it competes. Under such conditions, it is difficult to ascertain what the future has in store for the urban jitney bus and just so long as its status in the field of transportation remains unsettled, the business will, it seems, remain as an individual enterprise. It is probable that no individual or company will invest capital in a great number of automobiles to carry on a business which has not as yet proved its future.

Interurban Stages Successful

But the same is not true of the interurban auto stage. Because it operates between different communities, and in many cases, through different counties, its position is more secure than that of the urban jitney bus. It is not wholly subject to the actions of any one local governing body, and experience has shown that the local governments have hesitated in taking any action which may serve to prevent their operation. The interurban bus has proved itself in many places a public necessity as well as convenience, and is practically assured of a continued right to do business. It has also proved profitable in so far as its owner is concerned. As a result, the business is gradually passing from the condition of the individual enterprise to that of combination. In many places this is being carried out through associations which were started originally as loose organizations of owners for protection against adverse legislation or the purchase of blanket indemnity insurance policies and for other similar purposes, but which are gradually evolving into close corporations with a single management and a single policy.

In other places, organized companies have entered the business, operating from half a dozen to fifty busses. The largest of these companies in California at the present time is the Western Auto Stage Company of Bakersfield, which operates a line of stages from San Francisco to Los Angeles and from Bakersfield to the West Side oil fields.

Status of the Jitney Bus

As indicated above, the problems of the urban jitney bus and the interurban stage are as different as the business in which each is engaged. The Railroad Commission has not been given jurisdiction over the urban jitney busses which operate entirely within the limits of incorporated cities and towns. Their problems are not considered herein, except where a comparison may be necessary to bring out certain points.

This commission is primarily interested in the status of the automobile in the field of interurban transportation. To judge this properly, it is necessary to study it from the standpoint of both the stage and truck owner and the community which it serves.

From the standpoint of the owner, the auto stage or truck to be economically successful must provide him with at least a fair return upon the value of the property he is using in the service, and an amount sufficient to provide for depreciation. From the standpoint of the community served, the auto stage or truck, like any other new method of transportation, to survive, must do at least one of two things: Either furnish the community with the same transportation facilities that exist, at a lower cost, or offer better transportation facilities than exist at substantially the same cost.

In the investigation of the question from the standpoint of the owner it is necessary to make a detailed study of the cost of operating the various types of automobiles engaged in the interurban jitney business. Space is not available herein to permit a presentation of the data collected. Only the conclusions arrived at can be presented, without the facts upon which they are based.

The automobiles used in the interurban business are of higher price models and makes than those engaged in the urban business. A survey made in San Francisco, June 8, 1916, showed that of 565 jitney busses, 364, or 64.4 per cent, were of makes and models which sell new for \$700.00 or less, while in a check of 94 automobiles engaged in the interurban business in various communities in the San Joaquin Valley, it was found that but 21, or 22.3 per cent were of this class.

This is obviously because the business in which the interurban bus is engaged requires a more substantial automobile than the urban business, and in addition, because the interurban business has proved profitable, and permits the purchase and use of such automobiles.

Interurban Stage Earnings

The interurban business was originally carried on almost entirely by the ordinary automobile of the touring car type, but in many places throughout the state these are being replaced by motor busses especially built for the purpose. These motor busses are of two classes,

one composed of busses with bodies holding from 10 to 15 passengers upon the chassis of ordinary touring automobiles, and the other being of those having large bus bodies holding from 20 to 50 passengers upon chassis of 1,500 pounds and over trucks. These of the latter class are generally used only in thickly populated communities. They are generally comfortable, well equipped, and very often are upholstered and fitted up as elaborately as a Pullman car.

The interurban busses do a large passenger business. It has been estimated that those of the touring car type carry an average of three passengers for each mile operated, and that the motor busses of both classes carry between 60 per cent and 75 per cent of their seating capacity for each mile operated.

Their earnings vary according to the territory served. Those which operate in parts of the state not reached by other means of transportation charge fares of from 5 to 15 cents a mile. Those which operate in territory also served by steam railroads charge from 2½ cents to 4 cents per mile. Those in territories served by electric interurban railways charge from 1 cent to 2½ cents per mile.

The automobile carriers have copied the practices of the railroads and not only sell one way tickets, but issue round trip and monthly commutation tickets. Many lines also sell family books, carrying 10, 15, or 30 coupons at reduced charges.

The daily mileage covered by the interurban stage can not be fixed at an average figure as in the case of the urban jitney bus, in which investigation shows that each operator covers about the same number of miles each day, varying from 110 to 120 miles. But in the case of the interurban busses, the conditions of operation are entirely different and it is found that in some communities the individual owner and operator averages from 90 to 100 miles per day, while in others he makes as high as 140 miles in one day. The busses owned by companies are in a great many cases operated for as many as 20 hours a day by two shifts of drivers, and consequently cover a large number of miles in one day. One large concern operating out of San Francisco maintains a schedule from 6.25 o'clock in the morning until 1.25 o'clock the following morning.

A large majority of those who pioneered in the interurban business are still engaged in it, unlike conditions in the urban jitney bus business wherein there has been a continuous change of owners and operators, averaging 20 per cent per month in the city of Los Angeles in the spring and summer of 1916, and showing a net change of 1,466 owners in the city of San Francisco during the year ending June 30, 1916.

Three Classes of Territory

From the standpoint of the community, the economies of the interurban stages and trucks can be discussed best by classifying them according to the nature of the territory served, and discussing each class separately.

The first class of auto stages and trucks is composed of those which operate in territory not served by other means, and they are frequently of great convenience.

The second class of stages and trucks is composed of those which operate in territories served by steam railroads. These have largely become a public necessity in the communities they serve. From the very nature of the steam train it is obvious that its interurban service can not be very satisfactory. Steam train passenger coaches are very expensive and the cost of operating steam trains is high. Consequently the number of trains operated between communities is kept at a minimum, and the time between them could often be measured in hours. With the advent of the auto stage conditions were changed, and means of traveling from one community to another at almost any hour of the day are provided.

As business increased the policy of operating according to schedule was adopted, and it was not long until a large part of the interurban business was taken from the steam trains by the auto stages and trucks. In most cases this service has proved very convenient to the traveling and shopping public. In many cases owners' associations have been organized, have established waiting rooms and ticket offices for patrons, and in addition have done everything possible to keep the public favorably disposed toward them. As a result, they have so established themselves in the communities they serve that they have largely become a necessity as well as a convenience.

The third class of stages and trucks is composed of those which operate in the territories served by electric interurban railways. From information available it has been impossible so far to form a just conclusion as to their economic status at the present time. The situation in each community is a problem in itself. In some communities they have proved that they are a necessity as well as the other means of transportation. In others they have proved to be of no special advantage because of the good service offered by the electric railways, and hence appear to be an unnecessary duplication of facilities. The commission is not in a position to make any conclusions as to the economic status of this class as a whole until such a time as its jurisdiction shall require a detailed investigation of the problem of each community.

In conclusion, it appears that on the whole the interurban auto stage and truck in California are rapidly becoming vital factors in the field of interurban transportation.

CHAPTER IV.

COMMON CARRIERS.

The Railroad Commission has jurisdiction under the Public Utilities Act over the following common carriers: Steam, interurban and street railways, car corporations, express corporations and corporations regularly engaged in the transportation of persons or property by vessels over regular routes between points within the state.

A law enacted by the California legislature of 1917 added the regulation of interurban stages and trucks to the Railroad Commission's jurisdiction. Chapter III of this report deals exclusively with stages and trucks. All common carriers subject to the jurisdiction of the Railroad Commission are required to keep on file with the Railroad Commission schedules of their rates. Since January 1, 1911, 43,914 tariff schedules of common carriers have been filed with the Railroad Commission, and of this number 9,311 were filed during the year ending June 30, 1917.

Since the Railroad Commission's annual report, 35 formal cases have been decided, the most important and far-reaching being that commonly known as the Northern California Class Rate Case brought against the Southern Pacific Company by complaint and by the commission's own motion. In this proceeding a revised scale of class rates was ordered to apply between San Francisco, Oakland, San Jose, Stockton, Sacramento, Marysville and points north, to and including the California-Oregon state line; likewise, between local points in this territory, which will result in an annual saving to the people of the state of approximately \$200,000.00.

An appeal was taken to the United States District Court from the decision and a temporary injunction issued. The court, sitting en banc, dissolved the injunction June 26, 1917, sustained the position of the commission and ordered the rates put into operation. Tariffs are now being prepared and will be made effective about July 10. It was stipulated during the court proceedings that should the commission's decision be upheld the rates would be applied as of May 1, 1917, and refunds made of all overcollections. These overcharges aggregate many thousands of dollars and will be returned to the shippers by the Southern Pacific Company under the check and supervision of the rate department.

The following instances are also worthy of special mention:

In the case of *Swanston & Son vs. Southern Pacific Company* carrier was ordered to refrain from collecting a refrigeration charge in addition to the freight rate on carload shipments of fresh meat and packing-house products moving from Swanston to San Francisco, Oakland and Stockton in refrigerator cars iced by shippers, and to refund amounts previously collected. The estimated annual saving based on past movement amounts to approximately \$1,600.00.

Application was made by The Atchison, Topeka and Santa Fe Railway Company to increase carload rates on grain between Los Angeles and points on its Fallbrook and Escondido branches contemplating increased charges of about \$870.00 annually, which was denied on account of carrier failing to satisfactorily demonstrate the insufficiency of existing rates and reasonableness of those proposed.

Of the more important formal matters now before us may be mentioned the lumber rate case, affecting all lumber rates between points in northern and central California, involving consideration of some 100,000 rates. This is now being held in abeyance owing to the increased rate cases before the Interstate Commerce Commission, requiring the attendance of the attorneys interested, but it is expected to resume the lumber hearings some time in July.

The commission has called into question the class rates of the Southern Pacific Company between all points on its coast line extending from San Francisco to Los Angeles. At this time the matter is in a preliminary state, the date of hearing to be announced later.

Testimony in relation to reparation of switching charges on traffic moving prior to August 12, 1914, has been submitted and the case now awaits decision.

A complaint against lumber rates from points on the Albion branch of the Northwestern Pacific Railroad has been filed by the Navarro Lumber Company and is now in course of hearing.

Representing that it is now operating at a loss, the San Francisco-Oakland Terminal Railways has filed application seeking authority to increase transbay passenger fares, which will be set for hearing in due course.

Wells Fargo & Company is seeking authority to increase all its intrastate express rates, it being alleged that the existing rates are unremunerative. The matter was heard and submitted, but before decision had been rendered petitioner asked that the subject be reopened in order that additional testimony might be presented. Such request was granted and the case has been assigned for further hearing September 24, 1917.

Application similar to that now being considered by the Interstate Commerce Commission has been made by most of the railroad and

steamship lines operating within this state for authority to make an increase of approximately 15 per cent in their freight rates.

It is represented, among other things, that, owing to large advance in wages and greatly increased cost of materials and supplies entering into their operations, carriers can not continue to effectively discharge their obligations to the public and to the government and make necessary improvements to their properties without a commensurate increase in revenue.

This is a matter of vital interest to the people of the state, affecting every shipper or receiver of freight, large or small. It is, therefore, needless to say the situation will be gone into minutely and public hearings held, at which all interested may express themselves and the commission be fully apprised.

INFORMAL PROCEEDINGS

Under this head is handled complaints presented to the commission informally. Upon receipt of complaint of this kind, if such action is warranted, the matter is taken up with carrier and wherever possible amicable adjustment is made. Where carrier is unwilling to make satisfactory adjustment complainant may institute formal proceedings for a definite conclusion.

This is a highly important branch of the commission's work, the scope of its activities comprehending practically every variety of transportation problem, and the results achieved have been very gratifying. By this method, disposition is obtained in the shortest possible time, and obviates the inconvenience and expense of a public hearing.

For the period covered by this report 370 informal complaints were handled. This does not include reparation claims, which, though handled on the informal docket, are not, strictly speaking, informal complaints, for the reason that claimant and carrier in such cases have agreed upon a statement of facts and the amount of reparation, which is submitted for the commission's approval. Claims of this character to the number of 205 were authorized for the period mentioned.

MISCELLANEOUS

Under this caption may be placed requests for information, such as quotation of rates, verification of charges, interpretation of tariff rules and regulations, etc. No record is kept of the number of such inquiries, but suffice it to say a considerable portion of the commission's time is occupied in this manner.

Questions pertaining to interstate traffic, also, loss and damage, are frequently submitted and while lacking jurisdiction in such matters, information is furnished, if possible, or applicant is referred to the proper authority.

In periods of car shortage the commission cooperates with carriers and the shipping public, to the end that equipment may be promptly released and the maximum of car efficiency obtained.

An important duty of this department is the receiving, checking and filing of tariffs. Publications of the transportation companies subject to the commission's jurisdiction are examined to see that they fulfill the lawful requirements and are then so arranged as to be readily available to the public and the commission. In this department are also handled the various applications incidental to tariff publication, such as short notice, advance in rates and deviations from the long and short haul provision of the Public Utilities Act. A conception of the extent of this work may be gained from the knowledge that during the last fiscal year 8,550 tariff issues were filed with the commission.

COMMON CARRIERS VIA WATER

The number of common carriers operating via water routes in California in such manner as to bring the service within the Railroad Commission's jurisdiction, as evidenced by rate schedules, has gradually increased since the decision of the Supreme Court of the United States in the so-called Wilmington case, which definitely determined the jurisdiction over vessels engaged in the transportation of persons or property upon the high seas between points within the state of California. At the present time, forty-three (43) such water craft have met the requirements of law.

These carriers may be classified as follows:

Passenger service only	9
Freight service only	17
Both freight and passenger	17

Eight (8) of the above utilities are engaged along the coast upon the high seas, the remaining thirty-five (35) do service on the state's inland waters, chiefly San Francisco Bay and tributary tide waters, and along the course of its two principal rivers, the Sacramento and San Joaquin.

The Railroad Commission Act in California, prior to the effective date of the present law, March 23, 1912, was wider in its scope than the Public Utilities Act and gave the commission an extensive range in the matter of jurisdiction over "transportation companies" other than railroads, but did not reduce such jurisdiction to a basis of concrete control. The Public Utilities Act, on the other hand, with

greater attention to the details of control, defined the term "common carrier" as applied to craft regularly operated over regular routes within the state or on its contiguous waters. This limitation of jurisdiction has in one way or another entered into a large number of informal inquiries before the commission; has been the source of numerous complaints and was directly responsible for the filing of a formal proceeding, in which the whole list of so-called "tramp" or irregularly operated lines were alleged to be subject to the provision of the Public Utilities Act and, therefore, under the commission's control. This case, however, was dropped from the calendar for lack of prosecution on the part of complainants.

By the passage of an amendment to the Public Utilities Act, approved May 29, 1917, the legislature has declared every class of vessel propelled by steam, gas, electricity, or other motive power, over the burden of five tons net register, and every other class of vessel of more than twenty tons dead weight carrying capacity, when operated upon the inland waters of this state, a public utility subject to regulation by the Railroad Commission. Irregularly operated vessels in the coastwise trade remain a sort of free lance in transportation between outside ports.

Since the beginning of the European war, and particularly during the past year, there has been a great tendency for California carriers via water to merge into fewer organizations. This appears to be due, in a measure, to immediate savings in overhead expense on the one hand, to meet the ever recurring demands for higher wages on the other, both of which moves seem logical. The business judgment of the parties responsible for these economies will probably not be fully apparent until the end of the war, when the great shipping business developed on the Pacific coast will naturally fall to the organization which has preserved and even augmented its local service, and has dared to forego unusual profits in order to preserve intact its fleet for the trade which must come.

During the next few years the waterways of California will doubtless be taxed as never before; the present and prospective car shortage will inevitably build up new routes and compel capacity use of those available. The San Joaquin has already been dredged and snagged by government engineers to points long fallen into disuse; new companies are being organized to operate boats on the upper Sacramento. The commission is taking such steps as will encourage the use of inland waters of the state, and, clothed as it now is with jurisdiction to regulate the rates and service of all commercial craft operating on the bays and rivers of California, there is reason to believe that the strain on rail carriers, because of the car shortage, may prove a blessing in disguise.

So-called water-compelled rates of rail carriers and the differential in rates between railroads and steamship lines which normal traffic and the resultant competition has brought about at points adjacent to ocean, bay and river routes, has been the subject of many complaints and investigations before the commission. Doubtless unjust discrimination have at times resulted in the application of this principle to points not really affected by water competition, but on the whole it appears to be justified by the lower cost of water transportation. So long as the competitive idea predominates in the transportation world as it does in other commercial pursuits, just so long will artificial factors enter into establishment of rates for this class of business.

The immediate future is full of promise to shippers who are willing to accept a somewhat slower service by water, albeit at more attractive rates and leave to rapid transit the movement of those commodities under governmental or other pressing demand.

This commission has endeavored, and will continue to work for the establishment of a system of rates commensurate with the service performed, regardless of artificial differentials between the two classes of carriers, or disparities in rates not based upon natural differences in service.

INSPECTION OF SERVICE

The Railroad Commission is constantly engaged in the inspection of the service of common carriers. This inspection covers such matters as (1) sufficiency of railroad equipment, number of trains, number of cars and proper seating facilities in cars; (2) sufficiency and adequacy of depot facilities; (3) location of new or abandonment of existing stations, and requests for stopping trains; (4) adequate number of trains.

Examination is also made by the Railroad Commission into the compliance by carriers with the provisions of the "Full Crew Law," the "Headlight Law," the "Train Dispatching Law," and other safety regulations, imposed by statute or by the Railroad Commission. These questions, involving the safety of operation of common carriers, are considered separately in Chapter IX.

Deficiencies in railroad service are brought to the attention of the Railroad Commission either by its own inspectors or by complaint. After investigation, the Railroad Commission directs such improvements or extensions in service as to it seems proper. Much is constantly being done in this way informally to maintain adequate service by common carriers.

Investigation was made by the Railroad Commission showing that the present lavatory space in Pullman cars operated over the Santa Fe Railway between Los Angeles and San Diego is inadequate and

uncomfortable, and the company was directed to operate over that line standard Pullman cars having a lavatory for men not less than 6 feet 8 inches by 9 feet 9 inches.

The Northwestern Pacific Railroad Company was directed to establish additional ferry service and connecting suburban trains leaving San Francisco Saturdays only at 10.45 p. m. for Sausalito and suburban points in Marin County.

The Los Angeles and Salt Lake Railroad Company was authorized to discontinue two trains operated between Los Angeles and San Bernardino because patronage did not warrant their operation. Electric railways and automobiles have taken over much of this passenger business.

TIME-TABLES

Under General Order No. 31 of the Railroad Commission, all changes in steam and interurban electric railroad time-tables are required to be filed with the Railroad Commission and to be posted for the information of the public five days in advance of the effective date of the proposed changes. A supplement to this general order requires that in all instances where a reduction in passenger train service is contemplated, or where the abandonment of any stop is desired by the railroad, an outline of the proposed time-table must be submitted to the Railroad Commission thirty days prior to the proposed effective date of the change and that the permission of the Railroad Commission must be obtained prior to making any reduction in service or abandoning any stop.

All requests for the reduction of passenger service or the abandonment of stops are carefully investigated by the Railroad Commission. In many instances, due to an increase in trains during certain seasons to care for tourist travel or vacation travel, it is customary to reduce passenger train service when the particular travel for which the service was inaugurated no longer exists. In other cases, however, permission to withdraw passenger trains from service has been denied railroads, the Railroad Commission's investigation having shown that public convenience requires the retention of the service. In still other instances an arrangement of the schedule has been made, satisfactorily adjusting the extra service of which the railroad desired to be relieved.

The Bay Shore Railroad Company was allowed temporarily to suspend service during the months of January to April, 1917, inclusive, because of no patronage.

The Mount Tamalpais and Muir Woods Railway was permitted to suspend operation on its Muir Woods branch from November, 1916, to February, 1917, inclusive.

DEPOTS

Many improvements and additions to station facilities of common carriers have been installed through the informal direction of the Railroad Commission; in other instances formal action was necessary.

Objection was made to the type of joint passenger and freight station proposed by The Atchison, Topeka and Santa Fe Railway to replace the station at Merced on the Valley Division which was destroyed by fire, and the commission was asked to order the erection of separate facilities for the handling of freight and passenger business. The commission ordered the erection of a joint freight and passenger station in accordance with a design and plans approved by it.

The Southern Pacific railroad station at Harold was authorized to be moved to a new location on account of a line change to accommodate an irrigation project.

The Railroad Commission refused to order the physical connection of the tracks of the Southern Pacific Railroad and the Modesto and Empire Traction Company at Modesto, Stanislaus County, because of lack of evidence that public convenience and necessity required the establishment of the desired connection.

ABANDONMENT OF STATIONS, TRACKS AND FACILITIES

Under General Order No. 36 of the Railroad Commission, no station, side track, spur, stop, facility for handling freight, platforms and other like facilities of common carriers can be abandoned without the consent of the Railroad Commission. The applications of the carriers for such abandonment are carefully investigated before the permission to discontinue the use of any facilities is granted. In many instances investigation shows that the retention of the facilities is desirable and necessary properly to accommodate the shippers and receivers of freight, in which cases the applications are denied.

The San Francisco-Oakland Terminal Railways was granted permission to abandon for five years portions of its street railway system in Contra Costa County, because its patrons are being adequately served by other lines.

CHAPTER V.

GAS AND ELECTRIC COMPANIES.

The jurisdiction of the Railroad Commission over gas and electric utilities has during the past year been changed only slightly. Two legislative enactments were passed by the 1917 legislature, one extending the duties of the commission and the other transferring certain duties from it to the Industrial Accident Commission.

Chapter 575, laws of 1917, transferred to the jurisdiction of the Railroad Commission the enforcement of chapter 500 of the laws of April, 1911, regulating, as regards safety, the construction of electric telephone and signal underground conduit systems. This act is comparable for underground construction with chapter 499 of the laws of 1911 as amended by chapter 600 of the laws of 1915 regarding overhead construction, which latter act has been under the jurisdiction of the commission since 1915. Under the 1917 act the commission is vested with the authority and power to inspect all electric, telephone and signal underground structures and to make any change in rules necessary for the safety of employees and the general public, and the commission is charged with the duty of seeing that all provisions of the act are properly enforced. This will entail careful investigation into the existing structures and new construction throughout the state.

By Senate Bill No. 817, chapter 201 of the statutes of 1917, approved May 9, 1917, the jurisdiction over the safety of employees of electric and gas utilities as provided in the Workmen's Compensation, Insurance and Safety Act of 1917, subject to certain limitations, was vested in the Industrial Accident Commission. This act transfers to the Industrial Accident Commission jurisdiction over construction and operation of electric and gas utilities affecting exclusively the safety of employees. The Railroad Commission still retains jurisdiction over construction, operation and maintenance of utility systems in all instances where the enforcement of chapter 600 of the laws of 1915 is involved and also retains jurisdiction over construction, maintenance and operation which in any way affects the safety of the public as well as construction and operation covering matters of economy.

The increased jurisdiction given the commission in 1915 by the extension of its regulatory powers to the rates in incorporated territory and to the enforcement of chapter 499 of the laws of 1911 as amended by chapter 600 of the laws of 1915, has resulted in a noticeable increase in the business transacted by the commission in gas and

electric matters, especially as to rates, during the past year, so that the cases pending now before the commission are as extensive as at any time in the history of the commission.

GAS AND ELECTRIC RATES

During the past year the commission has rendered several important decisions affecting gas and electric rates throughout the state and there are at present submitted, but not decided, three separate rate matters affecting practically half the gas consumers in the state and considerable number of the electric consumers.

On September 1, 1916, the commission issued its decision fixing the electric rates for all classes of service on the Northern California Power Company's system. This was the culmination of a very extensive investigation into the valuation and operation of the company's system and involved the fixing of industrial, agricultural, mining and other electric power rates and the fixing of commercial and municipal street lighting rates, affecting approximately 8,500 consumers of electric service and 1,500 gas consumers, and the fixing of the valuation of approximately \$10,000,000.00 worth of property. The new rates fixed in this case followed in general the schedule of rates fixed by the commission in the early part of 1916 on the Mount Whitney Power and Electric Company's and the San Joaquin Light and Power Corporation's systems.

During the past year the commission carried on an exhaustive investigation into the investment and rates of the San Diego Consolidated Gas and Electric Company, serving San Diego and vicinity. The valuation made by the company covering the total property of \$6,000,000.00 was carefully analyzed and checked and the operating statistics and expenses were investigated and a complete audit of the company's books was made. The investigation affected the rates for service to over 21,000 gas consumers and 19,000 electric consumers, and an annual gross revenue of approximately \$1,400,000.00. Due to the increasing price of oil and other conditions existing, it was not deemed advisable to readjust the entire rate schedule. However, a reduction in minimum bill for electric service was made, resulting in an annual reduction in rates to the community of approximately \$20,000.00.

During the past year the commission has also investigated the valuation and rates of the Western States Gas and Electric Company in Eureka and other parts of Humboldt County. This investigation affected the rates for gas and electric service to approximately 4,000 electric consumers and 1,000 gas consumers and covered the valuation of approximately \$1,400,000.00 worth of property and an annual gross revenue of over \$200,000.00.

The gas rates of the Pacific Gas and Electric Company in Petaluma, Santa Rosa and surrounding territory affecting approximately 3,600 consumers and a capital of \$450,000.00 were determined.

Several investigations of a limited extent covering small utilities or service have been made during the year and decisions issued. Decisions covering the gas rates in Newport Beach and Huntington Beach, Porterville, Hanford, Pomona and Fowler have been rendered. As to electric utilities, decisions have been issued fixing the rates of the Novato Light and Power Company at Novato, the Grizzly Electric Company at Portola and the local company operating in Point Arena and Surprise Valley.

In addition to the matters noted above, the commission has been occupied with the analysis of evidence and the computation of rates for the systems of the Los Angeles Gas and Electric Corporation and the Southern California Gas Company as operated in Los Angeles and vicinity. This analysis has required more exhaustive studies than usual for this class of cases. The investigations in this matter have been practically completed and the commission will issue its decision shortly. The rates fixed will directly affect 160,000 gas consumers and the principles and form of rates to be established will probably indirectly affect the rate situation in the surrounding territory in which are 20,000 to 30,000 additional consumers.

On April 13, 1917, the San Francisco gas case, involving the gas rates in the entire city of San Francisco and indirectly affecting the gas rates to the city of Palo Alto and Daly City was submitted. Hearings covered nearly a year. Preliminary investigations into important phases of the question were made by members of the commission's engineering staff and introduced in evidence. The decision affects approximately 130,000 gas consumers.

SERVICE EXTENSIONS AND BETTERMENTS

Twenty-three applications have been received during the past year for certificates of public convenience and necessity; that is, permission to operate in specific territory. The majority of these have been for the exercise of franchises secured to cover the same territory which applicants were already serving and where their former rights had expired. Most of them have, therefore, not involved any extensive investigation or hearing. Several applications for certificates, however, have been made by companies desiring to enter into territory served by other utilities of like character, or into new territory not previously served.

The Sierra Electric Company applied to the commission for authority to construct an electric production plant in Tehama County and the right to extend its lines through several of the Sacramento Valley

counties to serve extensive areas of rice lands with power for pumping. This application was opposed by the Northern California Power Company and the Pacific Gas and Electric Company, both of which were already serving the same general territory. After an exhaustive investigation in the matter it was found that the project was not justified in view of the existence of utilities in the field, capable and supplying all demands adequately and at reasonable rates, and the application was dismissed.

The Great Western Power Company has been active in extending its system and in several instances proposed to enter territory claimed by other companies. Three such matters came before the commission during the past year: One involved the right to extend into Contra Costa County to serve a consumer already being supplied by the Pacific Gas and Electric Company. Another was for service to a mining consumer at Crescent Mills, Plumas County, located adjacent to the Plumas Light and Power Company's lines. This application was granted after an investigation showing that the local company was not at the time able to meet the requirements of the additional load. The third, involving the right to serve all of Plumas County except the territory already being served, is pending before the commission, having been filed subsequent to the Crescent Mills case, which involved only the right to serve an individual within the county. An application was also received from Great Western Power Company for the right to distribute electric energy in Yuba County. The company, which had previously only transmitted power through Yuba County, desired to serve a relatively large reclamation consumer in that district from its substation. This application was protested by the Pacific Gas and Electric Company, already in that general territory. This application was granted as it appeared that the plants to be served were not immediately adjacent to the territory occupied by the Pacific Gas and Electric Company. The Great Western Power Company was, however, required to own and operate the distribution lines from its substation to the consumers' pumping plants.

Two certificates were granted for the extension of service by utilities into territory where service had not previously been rendered. The Midland Counties Public Service Corporation was granted a certificate to serve natural gas in Pismo and Avila, San Luis Obispo County, and along a portion of its transmission main.

The Southern Sierras Power Company was granted a certificate to serve the town of Blythe, Riverside County. This project involved the installation of a gas engine electric generating plant and the service of approximately 150 consumers.

The Midway Gas Company was ordered to discontinue service to a consumer in a territory in which another utility was already distributing, through which territory it had a certificate to transmit natural gas but no certificate permitting distribution to consumers.

The most important decision relative to granting of a certificate of public convenience and necessity to serve in a territory already being served, was that of the commission in regard to the application of the Sierra and San Francisco Power Company to serve the San Juan-Portland Cement Company in San Benito County. San Benito County had theretofore been supplied by the Coast Counties Gas and Electric Company with all service requested up to the time of the hearing. It appeared from the investigation in this matter that the interests of the public and the existing utility would be best served by the purchase of energy by the latter from the Sierra and San Francisco Power Company, to be delivered near the point where service was to be furnished to the San Juan-Portland Cement Company. The local company was in need of additional power and would not be able to supply the cement plant load without the reconstruction and enlargement of its transmission line which practically paralleled that of the Sierra company. The latter company, however, had sufficient transmission capacity for this purpose and the connection of the two systems would therefore be beneficial to the Coast Counties company and the public by preventing unnecessary duplication of facilities.

The two utilities were therefore ordered to submit for the commission's approval, a proposed agreement for carrying out such plans. As a result of the final settlement of this matter in accordance with this suggestion, the Sierra and San Francisco Power Company will supply the Coast Counties company with all electric energy required to be purchased for the latter's distributing system for electric service in San Benito County, and temporarily will supply the cement company's load. This load may be taken over by the Coast Counties company at the end of a three-year period, the energy still to be purchased, however, from the Sierra and San Francisco Power Company.

IMPORTANT CONSTRUCTION WORK DURING THE YEAR

General extensions of gas and electric facilities have, during the past year, been less than average, due partly at least to the continual advance in prices of material such as copper, pipe, and practically all other equipment used for this purpose, as well as to delays in their delivery caused by the war crisis. Electric utilities have, however, experienced a growth in business, in many cases above normal, due partly to the effect of war conditions which have stimulated many manufacturing enterprises.

In addition to the normal or general expansion of facilities due to the growth of territory, several important extensions of utility plants have been made during the past year to increase the available capacity and to interconnect existing systems.

The Pacific Gas and Electric Company has been engaged in the completion of two additional hydroelectric plants in its South Yuba development as well as increasing the height of its Spaulding Dam from 225 feet to 260 feet. The two plants installed are known as the Halsey and the Wise Power Plants and have a normal rated capacity of 10,000 and 12,500 kilowatts respectively. These plants were put in operation in the spring of 1917.

The same company is at present engaged in installing a 3,750 kilowatt hydroelectric plant at Spaulding which will operate under a variable head utilizing the pressure behind the dam.

In addition to the hydroelectric developments noted above, the Pacific Gas and Electric Company has also extended its transmission lines by the construction of a steel tower line from Auburn to Stockton to better its service in that district. This is designed to operate eventually at 100,000 volts although at present it is utilized at 60,000.

The Great Western Power Company has completed the installation of an additional submarine cable under the San Francisco Bay to augment its facilities for supplying its subsidiary, the City Electric Company, in San Francisco. It is also extending its transmission line from its Big Bend hydroelectric plant at Las Plumas in Butte County to Crescent Mills in Plumas County, a distance of approximately fifty miles, to meet the power requirements of the mining industries in that county.

The Southern California Edison Company has experienced a general increase in its business and has had to extend its facilities accordingly. Transmission lines are being extended to tie this system, together with Mount Whitney Power and Electric Company's system and also a line from the Ventura Power Company's system, to connect with Santa Barbara and supplement the steam plant located at that point. The principal energies of the Southern California Edison Company have been directed to consolidation and the tying together of the various electric systems in southern California, thereby increasing the use of hydroelectric energy and the conservation of fuel oil. With the consolidation of the Pacific Light and Power Corporation and the Edison Company, which is discussed in another part of this report, the two largest electric systems in the southern part of the state have been combined. Through this combination the Edison company has also obtained control of the Mount Whitney Power and Electric Company serving in the San Joaquin Valley, the H. G. Lacey Company supplying the city of Hanford in Kings County, and the Ventura County

Power Company supplying the county of that name. The Southern California Edison Company and the Southern Sierras Power Company have installed a connection of approximately 5,000 kilowatts capacity at Riverside for the interchange of electric power, and with the beginning of the year 1918 service connections will be completed with the San Diego Consolidated Gas and Electric Company for the supply of power to that company. The increased requirements of the Edison company resulting from the service to the San Diego and the Santa Barbara companies, together with normal growth of business in its territory, will be met largely by the purchase of all power generated by the city of Los Angeles in its 28,000 kilowatt plant at San Francisco Canyon. The Southern California Edison Company is, however, in addition, increasing the storage capacity of its Huntington Lake Reservoir which supplies the Big Creek power plant with its water and is enlarging its hydroelectric installations on the Kern River.

The Southern Sierras Power Company has, through its subsidiary companies, extended its lines to Yuma, Arizona. As a result this company's transmission line is now the longest single line in the state, extending from the hydroelectric plants at Bishop to the most distant consumer at Yuma, 350 miles away.

The San Diego Consolidated Gas and Electric Company has, during the past year, acquired the Oceanside Electric Company and the Escondido Utilities Company. Transmission lines have been extended from Del Mar northward to Oceanside, thence to Escondido and Fallbrook, and this company is now engaged in the construction of a 60,000-volt line from Oceanside north to San Juan Capistrano where connection will be made with the Southern California Edison Company for the purchase of power.

The San Joaquin Light and Power Corporation has constructed a 2,000-kilowatt steam plant at Betteravia, Santa Barbara County, natural gas being used for fuel, and the power being supplied to the Midland Counties Public Service Corporation. It has also under construction and practically completed its San Joaquin Hydroelectric Plant No. 2 of 3,000 kilowatts capacity.

The Sierra and San Francisco Power Company is engaged in enlarging its steam plant at San Francisco by the addition of 9,000 kilowatts capacity.

The California Oregon Power Company has under way a 20,000-kilowatt hydroelectric plant on the Klamath River, the total cost of which is to be over \$1,500,000.00. The plant will ultimately consist of two 10,000-kilowatt units, one of which is at present in operation.

The Fontana Power Company, organized during 1916, is constructing a 1,500-kilowatt hydroelectric plant near Fontana, San Bernardino County, utilizing a drop of approximately 660 feet in the existing irrigating system of the Fontana Land Companies. The plant is leased to the Southern California Edison Company, which has contracted to operate it and to purchase all of its available output.

Important developments are at present proposed by the Pacific Gas and Electric Company, the Great Western Power Company and the Northern California Power Company. The Pacific Gas and Electric Company has given notice of commencing work on a hydroelectric development to be located at Big Bend, on the Pit River. The ultimate capacity of this development is estimated at from 110,000 to 190,000 horsepower and it will cost about \$17,500,000.00. It will require several years to complete it. The Northern California Power Company, Consolidated, is engaged in preliminary work on a large power development on the Pit River at approximately the same location, to utilize the power of that stream. The Great Western Power Company is proposing the development of a 40,000-horsepower hydroelectric plant on the north fork of the Feather River, near Oroville.

CONSOLIDATIONS AND INTERCONNECTIONS

The past year has witnessed an extensive consolidation of electric companies as well as the interconnection of several systems owned by companies not financially combined. These consolidations have resulted and will result in a more efficient use of hydroelectric developments and a considerable saving in the cost of serving the public.

The most important single consolidation of electric utilities in this state was the purchase by the Southern California Edison Company of the Pacific Light and Power Corporation by which it acquired also the control of the Ventura County Power Company. The Southern California Edison Company had, previous to this consolidation, sold its gas properties to the Southern Counties Gas Company. The two electric properties represent a reported actual investment of over \$60,000,000.00 and a total capitalization before consolidation of \$85,357,000.00. The Edison company operates six hydroelectric plants and three steam plants with 28,500 kilowatts and 57,600 kilowatts rated capacity respectively, while the Pacific Light and Power Corporation operated six hydroelectric plants of 77,600 kilowatts capacity and three steam plants of 39,350 kilowatts capacity. The combined output of the two companies' plants in 1916 amounted to 589,211,540 kilowatt hours while the maximum simultaneous demand on the two systems approximated 140,000 kilowatts. These two companies now represented by the consolidated company serve practically the entire electric demands in Los Angeles, Orange and Ventura counties as well

as portions of San Bernardino and Riverside counties, with the exception of the territory served by the Los Angeles Gas and Electric Corporation in a part of the city of Los Angeles.

In 1916 the Southern California Edison Company had 124,019 consumers and the Pacific Light and Power Corporation 36,097 consumers. The consolidation has practically eliminated competition in electric service in the southern part of the state except with the Los Angeles Gas and Electric Corporation, in Los Angeles, and in a limited territory near San Bernardino and Riverside with the Southern Sierras Power Company.

The Southern California Edison Company has obtained the commission's approval for contracting with the city of Los Angeles for the purchase of all energy produced by the city's 28,000-kilowatt hydroelectric plant and for the sale of the Edison company's distribution system in Los Angeles to the city. A temporary agreement, however, has been made whereby the Edison company will continue to operate its electric system for the city and whereby the city contracts to purchase from the company such excess power as is required and agrees not to compete with or parallel any of the company's system. Through this contract it should be possible to obtain the most efficient use of the hydroelectric development of the city of Los Angeles and to prevent unnecessary duplication of facilities, thus gaining for the inhabitants of Los Angeles electric service at reasonable rates, and at the same time conserving fuel oil and realizing the most extensive use of all available production facilities. Further steps in the direction of the complete interconnection of electric systems were taken by the Edison company when it made a connection with the Southern Sierras Power Company for the interchange of power and contracted with San Diego Consolidated Gas and Electric Company for the delivery of energy to that company.

With the purchase of the Pacific Light and Power Corporation, Southern California Edison Company obtained control of the Mount Whitney Power and Electric Company and the H. G. Lacey Company supplying electric power for general commercial and agricultural service in Tulare, Kern and Kings counties, and the Ventura County Power Company supplying Ventura County. Lines connecting with the Mount Whitney company are now being constructed to augment the source of power supply to that utility. The Edison company also controls the management of the Santa Barbara Gas and Electric Company, and at the present time a transmission line is being constructed to supply that utility with power from the general Edison system. This company will, when all of these plans are completed, control the service facilities of approximately 180,000 electric consumers and will indirectly supply at least 20,000 others.

There have been other consolidations or purchases which have occurred during the year and which are also of considerable importance. The Pacific Gas and Electric Company acquired the entire properties of the Oro Electric Corporation located in the central San Joaquin and Sacramento valleys and with these properties came into possession of important water rights. The Great Western Power Company has purchased the electric distribution system of the Half Moon Bay Light and Power Company. As stated previously in another section of this report, the San Diego Consolidated Gas and Electric Company has purchased the Oceanside Electric Company and the Escondido Utilities Company.

The general tendency of electric utilities has been toward consolidation and interconnection of systems. This will, when controlled by proper regulation, result in the most economic operation of the hydro-electric resources of the state and in minimizing duplication of equipment. It is interesting to note that two companies in the state produce one-half the total electric energy generated therein and that the six largest utilities produce 85 per cent of the total generator output which amounted in 1916 to over 2,300,000,000 kilowatt hours.

RATE FILING AND INFORMAL MATTERS

The commission's activities in connection with the filing of rates and the informal adjustment of consumers' complaints continued to be a very important part of the work in the gas and electric division.

During the year ending June 30, 1917, there were received by that department 843 informal complaints and during the same period 887 were disposed of. These complaints covered matters of gas or electric rates, extensions of gas or electric service, and adjustments and advice relative to the matter of gas or electric service conditions. In some instances two or more of these matters were covered by a single complaint. A segregation of these shows that 193 referred to rates, 241 to extensions of service facilities and 429 to service conditions. Besides the informal complaints and investigations filed and handled by correspondence there were 743 complaints not recorded which were adjusted through personal interviews or by telephonic advice from the utility involved. Negotiations in connection with informal complaints are sometimes extremely complicated and frequently involve extensive investigations.

Practically every gas and electric utility in the state cooperates with the commission in settling such matters and enables the commission to dispose of them satisfactorily, and thus eliminate expensive formal proceedings.

Following the fixing of the rates on the San Joaquin Light and Power Corporation's and the Mount Whitney Power and Electric Company's system, which involved the complete readjustment of all of the rates in a large part of the San Joaquin Valley, a large number of complaints were received concerning the application of the new schedules and the manner in which these utilities proposed to carry out certain of the rules and regulations established by the commission. Many inquiries were received from consumers requesting the proper interpretation of rules, and these were handled informally by the commission during the first year after the rates became effective. Several important causes for difference of opinion, however, were persistent in their recurrence as a source of complaint, and it was finally found necessary to hold formal hearings to determine the effect of the rates, rules and regulations previously established. The decision in these matters successfully disposed of all such misunderstandings and it may be noted with satisfaction that the former comprehensive decisions affecting all of the electric service conditions in the large and productive areas in the heart of the San Joaquin Valley are now apparently proving in practice to be both satisfactory and equitable alike to the utilities and their consumers.

The benefits to the public resulting from the informal activities of the commission are very far-reaching, as in many instances individuals and often entire districts are assisted in obtaining utility service or adjustments of rates which it would have been well nigh possible for them to obtain if not for the assistance and intercession of the commission on their behalf.

A broad policy has been adopted by the commission in regard to the question of electric and gas extensions. The position is taken that though each individual service in itself need not necessarily return a profit to the utility or even bear its own proportion of the total of the serving company's expenses, such extensions should be granted at the expense of the public utility so long as their addition to its system does not involve an actual loss of money. Even then they may be justified in some instances where the utilities' other territory is of such a profitable nature as to be able to bear its own costs and a portion of those of territory less fortunately situated. It is recognized that utility rates can not be considered from the standpoint of each individual consumer but are a question of reasonable averages.

Over 3,500 verbal inquiries have been made at the office of the commission's gas and electric department relative to rates, service conditions, and similar matters and approximately 5,800 separate letters were written during the past year in connection with informal requests for such information.

The work in connection with the filing and checking of rate schedules during the past year, though less than in 1916, has involved the consideration of 5,237 separate rate sheets. It has been the policy of the rate department to give careful consideration to the rate schedules offered for filing in order that they may be arranged in the most serviceable form for the use of the public. Where rates have been fixed by formal order of the commission special attention has been given to the filing of the revised schedules in order that they may conform in all respects to the requirements of the commission's order. The utilities are heartily cooperating in the rearrangement and revision of their schedules for the purpose of making the same more readily available for their consumers' use.

GAS SERVICE STANDARDS

There has been increasing need of standardization of rules and regulations of gas and electric utilities as to records, service and uniform practices in the making of extensions, etc. To meet this need the commission has, during the past year, issued an order setting forth a tentative schedule of service standards for gas utilities. Hearings will be held on these tentative standards in the near future in order that the utilities affected may have an opportunity to set forth any objections or suggestions which they may have relative to a change or modification of the tentative order. The order covers in general the duties of the utilities relative to their operation, records and treatment of their consumers. There are included in the order definitions of terms used, rules covering the records which the company shall keep as to station operation, continuity of service, quality of service, complaints, meter tests and inspections. Under the proposed rules companies are also required under certain conditions to maintain testing facilities and there is set forth certain schedules of tests which shall be made. Rules are set forth governing the payment of deposits for extensions, the duty of utilities in the extension of mains and services, and the general service of the public, together with the requirements of the utilities as to quality of gas service, as to heat content and uniformity of pressure, accuracy of meters and charges for special testing of meters.

With the final issuance of this order the commission will be in a much better position to assist the public by a closer control over the conditions of service, and rules which vary in different localities of the state will be standardized.

MUNICIPAL GAS AND ELECTRIC SYSTEMS

The city of Los Angeles has, during the past year, completed the transmission line connecting its hydroelectric plant with its distribution system in Los Angeles. A joint contract has been executed between the city, the Southern California Edison Company and the Pacific Light and Power Corporation for the sale of the output of the city's hydroelectric plant in excess of that required by it for its own system.

This contract also provides for the eventual purchase by the city of the distribution systems of those two companies inside its limits. Through this agreement the city contracts to purchase from the two companies now consolidated under the name of the Southern California Edison Company, all power in excess of its own production capacity, required for the supply of Los Angeles and its inhabitants, which will be served either by the distribution system acquired from the old companies or that constructed by the city. It is agreed that the city shall not parallel the company's present system. In this instance the proposed purchase of the electric companies' systems and the other terms of the contract have eliminated unnecessary duplication of facilities which in smaller cities has often followed the construction of a municipally-owned plant.

The few condemnation proceedings during the past year indicate that the Railroad Commission's activities in the regulation of the utilities of the state of California have been effective and that the public is confident that fair and just treatment can be expected under such regulation. No municipal plant has been started in any city where the commission has refused entrance to a competing utility because the local company was rendering adequate service at reasonable rates. The tendency is increasing among utilities to tell the public the facts where questions arise as to the justice of service and rates. This gratifying condition has apparently resulted to a considerable extent from the commission requiring the presentation to it of all facts in such matters.

EFFECT OF FUEL OIL PRICES ON UTILITY RATES

During the past year there has been a steady increase in the price of fuel oil in California. The average price paid by large gas and electric utilities prior to June 30, 1916, was between 55 cents and 70 cents a barrel delivered at the company's plants. For smaller utilities the cost was approximately 80 cents a barrel. At the present time oil is quoted at prices approximately \$1.50 a barrel, and it is impossible to forecast what further increases may be expected. No reasonable expectation exists that the price will be reduced in the near future.

Such material increases in the price of fuel oil seriously affect the earnings of artificial gas utilities and electric utilities which depend upon steam plants for the generation of their product. In the larger gas plants each 10 cents increase a barrel in the cost of oil will result in an increase in the cost of production of approximately $2\frac{1}{2}$ cents a thousand cubic feet of gas sold. For the small utilities this increased cost will approximate 3 cents a thousand cubic feet for each such 10 cents increase. The total effect of the increase noted above of from 70 cents or 80 cents to \$1.50 will be an increase in the operating expenses of the smaller utilities of some 21 cents a thousand cubic feet, and a corresponding increase of at least 16 cents or 18 cents a thousand cubic feet for the larger utilities.

Three applications have already been received for an increase of rates as a result of the oil situation. Relief may be necessary for other utilities of this class to give them a fair revenue. In the case of some of the smaller utilities where existing rates already approximate \$1.50 a thousand cubic feet it is problematical whether they would benefit appreciably by any further increase of rates because of the limitation imposed by the value of the service.

Fortunately the larger utilities serving the city of Los Angeles and the territory in its immediate vicinity including most of Orange County, together with the company serving Bakersfield, will not be seriously affected by the price of oil so long as the present natural gas supply continues to be available.

With the larger artificial gas companies where the existing rates are \$1.00 a thousand cubic feet or less, an increase of rates may be found necessary in some cases to offset such unusual increases in operating costs. It behooves all gas utilities to do everything within their power at this time to improve their operating efficiency, as otherwise it will be undoubtedly difficult, if not impossible, for them to forestall material reductions in their net revenue.

The increased price of oil will not affect electric utilities so much as gas companies. Only about 15 per cent of the total electric energy consumed in the state is generated by steam power, as electric systems in California do not depend upon steam generating plants except in a few instances. The larger portion of electric energy sold is produced in hydroelectric plants.

In 1916 the 24 larger electric utilities in the state were operating 60 hydroelectric plants and 45 steam plants with an installed capacity of 434,225 kilowatts and 322,402 kilowatts respectively. Although the capacities of the hydro and steam plants were not relatively different, the former generated 1,986,018,050 kilowatt hours as compared to the steam plant output of only 352,277,150 kilowatt hours. The annual oil requirements of the steam plants within the state are approximately

2,000,000 barrels. The low efficiency realized in terms of kilowatt hours per barrel is due largely to the fact that the steam plants are held as reserves and operated at very low load factors, oil being burned to keep the boilers hot even when no energy is delivered. Although the fuel oil requirements of the steam plants may not reasonably be expected to be materially reduced in 1917 as compared with previous years, serious attention is being given by the utilities to the possibility of the interconnection of the great electric networks of the state for the economical use of all surplus power to offset the increasing cost of fuel oil.

It will be surprising if the immediately ensuing years do not witness a very marked increase in hydroelectric developments in this state. Active work is being initiated by several of the larger utilities to meet the normal growth of business. There are immediate demands for large amounts of power by electrochemical and metallurgical industries as well as other enterprises stimulated by the unprecedented conditions brought about through war.

A notable instance is the application pending before the commission as filed by the Pacific Electro Metals Company for a special rate for energy supplied to electric furnaces in large amounts. It is estimated that this one manufactory will require a practically continuous supply of 10,000 horsepower in electric energy, and there are rumors of the development in the near future of several other relatively large demands.

GAS AND ELECTRIC MATTERS PENDING

The commission is at present carrying on an investigation preliminary to the establishment of electric rates in the city of Sacramento. This case involves both the Pacific Gas and Electric Company and the Great Western Power Company. In preparation for both the San Francisco and Sacramento rate cases the commission is making a valuation of the Great Western Power Company's production and transmission system, inasmuch as the cost of energy delivered from its transmission lines will be involved in both cases.

Another important investigation which the commission has under way is that which concerns the rates of the Sierra and San Francisco Power Company. This is made necessary by complaints filed by the cities of Oakdale and Tracy and involves the general cost of power on that company's system.

Complaints are on file against rates in Grass Valley and Santa Barbara and will be considered as expeditiously as possible.

A very important case is now before the commission which will make it necessary to set a fair, wholesale power rate on the systems of the

Sierra and San Francisco Power Company, the Pacific Gas and Electric Company and the Great Western Power Company. This matter was brought before the commission by the Pacific Electric Metals Company which is requesting the establishment of a rate for power to be utilized in electrometallurgical furnaces. The requirements of the proposed plant are estimated at approximately 10,000 horsepower at 100 per cent load factor. If California utilities are able to furnish power at rates which will make it possible to develop such industries, it is altogether probable that the future will see a very large development of them on the Pacific coast. There is a favorable proximity of large amounts of available hydroelectric power, as yet undeveloped, and a wealth of mineral deposits in the Sierra mountains.

Gas rate investigations are being prosecuted to fix reasonable rates in Santa Barbara, Richmond, San Leandro, San Bernardino and Riverside. An application filed by the Citrus Belt Gas Company for permission to increase its gas rates to offset the reduction in revenue due to increased cost of oil is pending.

In addition to the more important rate cases mentioned above, there are some 20 other formal matters before the commission regarding rates, service conditions, and the issuance of certificates of public convenience and necessity to gas and electric utilities, all of which will require more or less investigation by the commission's engineering and rate departments.

CHAPTER VI.

WATER COMPANIES.

A large and increasing part of the activities of the Railroad Commission has been occasioned by the public water utilities of the state. The work of the commission with reference to this class of utilities is increasing, even though the transfer of privately-owned plants to municipalities and irrigation districts mentioned in previous reports has continued during this year.

As an indication of the varied demands on the Railroad Commission in the regulation of water utilities, attention may be drawn to the fact that some 125 formal decisions were made during the year involving water utilities. Of informal complaints determined by correspondence and investigation without hearing or formal order of the commission, over 900 affected water utilities.

The number of water utilities filing reports with the commission was greater at the end of the year than at the beginning, despite the fact that all or part of the systems of fifteen water companies had been transferred to the public. This is due to belated reports finally reaching the commission from utility concerns that were in operation when this commission gained jurisdiction or have since undertaken service without certificates of public convenience and necessity.

Several water utilities have been discovered serving as many as 200 consumers, and disclaiming knowledge that the Public Utilities Act requires the filing of rate schedules and reports with this commission. A general survey of the state is under way in an endeavor to complete the list of water-selling agencies under the commission's jurisdiction.

Some of the more important phases of water utility regulation during the last year will be mentioned:

I. Supervision of Dams.

The Railroad Commission under the general provisions of the Public Utilities Act has broad powers under which it can supervise all public utility construction. It has not taken active part in the supervision of construction generally, but has undertaken definite obligations in the matter of construction of storage dams which might cause destruction of property and lives. This commission now requires that plans and specifications for all such structures be filed with the commission before construction is commenced, and through the engineering department makes inspection of the prepared foundations before the

utility is allowed to place material. Throughout construction the commission keeps itself advised of the progress being made and makes sufficient inspections to be assured that the public is safeguarded against disaster. In addition to supervision of construction of such features, the commission requires that the operation of gates and wasteways be properly conducted, that repairs be made in time to avoid failure and that provision be made for detection of incipient deterioration.

During the year covered by this report, the commission caused inspection to be made of a number of reservoir and diversion dams under construction, among them being the Copco dam, of the Oregon-California Power Company, located near Thrall, the Murray dam of the Cuyamaca Water Company, near East San Diego, the San Pablo dam of the East Bay Water Company, near Richmond, and the Calaveras dam of the Spring Valley Water Company, north of Mount Hamilton. In these instances the commission has found no reason to deny authority to proceed with construction on the grounds of safety.

In the preparation of foundations for Murray dam, certain additional excavation has been required. The company has been authorized to proceed with the construction of this dam which is of the Eastwood multiple arch type.

The San Pablo and Calaveras dams are designed as rock and earth structures, a considerable part of the material to be placed by the hydraulic method. These two dams are notable on account of the extraordinary height planned. The San Pablo is to be 160 feet in height above stream bed, and the Calaveras 240 feet. The commission has had opportunity to make inspection of the foundations for the San Pablo dam. The Calaveras was under construction before this commission undertook supervision over such structures.

Formal authority was granted the city of San Diego to proceed under the plans and specifications filed with the commission for the rebuilding of Lower Otay dam, destroyed by flood on January 27, 1916.

Investigation was made by the hydraulic division of the commission's engineering force and report made to the commission regarding the following completed dams: Big Meadows dam of the Great Western Power Company, in Plumas County; Los Verjeles dam, Los Verjeles Land and Water Company, Butte County; Strawberry Leaf and Lands dams of the Sierra and San Francisco Power Company, in Tuolumne County; Crane Valley dam, of the San Joaquin Light and Power Corporation, in Fresno County; Morena and Upper Otay dams of the city of San Diego, San Diego County; and the Bowman dam of the Northern Water and Power Company, in Nevada County.

Inspections in a number of instances were made pursuant to complaint, alleging that the dams were not in safe condition due to neglect, careless operation or faulty construction. In a number of instances the owners have been notified that wasteways should be kept in proper condition for the passing of possible floods, and provision has been made for better detection of the source of seepage streams appearing below the dams. In some cases extensive repairs have been required.

II. Rules and Regulations Governing Operating Practices.

The commission requires that all public utility companies file rules and regulations governing their dealings with patrons. In 1912 when the commission first gained jurisdiction and later, as various utilities operating within municipalities came under the jurisdiction of the commission in one particular or another, schedules of rules and regulations have been filed, but often in the form of by-laws of the utility concerns or ordinances which have become obsolete. It has been found difficult to change to practicable working rules. In many formal proceedings, particularly those involving the strictly irrigation companies of the interior valleys, the commission has formulated complete schedules of rules and regulations and ordered that they be put into effect.

The more important water utilities have now formulated and filed amended schedules found sufficiently in conformity with the general orders of the commission and established practice to be accepted. Such schedules are subject to review at any time and to change should need be shown.

It is expected that the patrons of each company will have every opportunity to become acquainted with the rules governing the company's procedure, once a comprehensive schedule has been established. Schedules of rates, rules and regulations have been filed with the commission by 450 utility water concerns now operating.

A question which arose in establishing and interpreting rules was determined by two decisions of the commission, in *Murray vs. Redondo Water Company*, and *Caulfield vs. Monterey County Water Works*. These decisions deny the utility the right to demand more than one minimum charge where water passes through a single service connection to several buildings, and the company collects from one party.

During the year the Spring Valley Water Company commenced placement of meters on residential services with the intention of charging at meter rates. After formal investigation on the Railroad Commission's own motion, the commission decided that the provisions of the city ordinance against outright meter charge at residences must be sustained pending such change of rates and rules as may be

established by order of the commission upon completion of its investigation. This company is now using the 25,000 meters installed, as a check on waste or extensive use, and for applying the penalties provided by the ordinance when use of meter rate is greater than one and one-half times the flat rate. About 300 informal complaints were filed against Spring Valley Water Company in connection with its use of meters under said ordinance.

The rules governing service on irrigation systems have in a number of instances been modified during the year to provide for measurement of water in distribution by rotation, rather than by the former haphazard endeavor to satisfy unregulated demand.

The majority of the informal complaints involving water utilities have been occasioned by controversies that should be covered by concise rules and regulations.

Apart from the specific features just cited the work of the commission in this particular has resulted in increasing the number of filings by minor concerns and the revision to better conform with established practices of rules previously filed.

III. Transfers and Securities.

During the year the commission granted authority for the transfer of seven water utility properties from one private ownership to another, and for the transfer of all or portions of fifteen privately-owned plants to public organizations, involving the payment of approximately \$1,500,000.00.

Some twenty water companies were granted authority to issue securities, details of which are given in another chapter of this report.

Applications of the Cuyamaca Water Company and the East Bay Water Company are now before the commission for authority to issue securities to cover expenditure in the construction of large works. The Spring Valley Water Company was authorized to issue a large block of securities used almost entirely in the construction of Calaveras dam.

IV. Extension and Improvement of Service.

A number of important formal proceedings were brought by patrons of water companies in an endeavor to enforce steps toward the improvement of service conditions on both domestic and irrigation systems. In Case No. 994, the owners of the Diamond Ridge ditches operating near Placerville were required to make extensions for the service of several applicants. In case No. 855, the East Side Canal and Irrigation Company, providing irrigation water at Stevenson and vicinity, was ordered to clear the main canal of sand found by the commission to have been the cause of shortage of water supply. In Case No. 1047, the Cazadero Water Works, owned by Geo. S. Montgomery, was

ordered to rebuild the water system to provide greater storage and capacity of water mains. These cases are typical.

As has been true in the years preceding, informal complaints had largely to do with desire for extension of service, increase of pressure in pipe mains, and better distribution of water for irrigation in both pipe lines and ditches.

There has been a greater volume of work undertaken by the commission in the way of investigation of irrigation service under informal complaints this year than in the past. This is in part due to the commission's encouragement of provision of increased amounts of water for irrigation of crops under removal of restrictions, on account of the war. Only an approximate estimate can be made of the extent to which irrigation was undertaken this year under the emergency provisions. Our hydraulic division estimates that the increased irrigation of lands this year by public utility water companies is as much as 10,000 acres, and that probably one-fourth of this has been undertaken under the provisions of the commission's decision in its Case 1075, arranging for increase in deliveries of water during the war.

V. Rate Fixing.

During the year rates were established by the commission for some thirty public utility water concerns. Important among these are the decisions establishing rates to be charged by Murray and Fletcher, doing business under the name of Cuyamaca Water Company, in Application 1231; Madera Canal and Irrigation Company in Application 2381; Lake Hemet Water Company in Application 1842; and Redondo Water Company in Case 979.

The rates established for the Cuyamaca Water Company provide that the initial charge up to \$4.00 monthly is at a substantially higher rate for the 2,000 cubic feet allowed, than the rate chargeable for water used in excess of 2,000 cubic feet. Above that amount of water, the rate when the greater use is occasioned by the irrigation of crops is $2\frac{1}{2}$ cents per 100 cubic feet, and for all other uses, 8 cents per 100 cubic feet. The irrigation rate was changed from the former rate by miner's inch year.

The rates of the Madera Canal and Irrigation Company have been changed from a charge of \$1.00 per acre per annum with additional charges paid by users not under contract and for additional irrigation use by contract holders, to an outright rate by amount of water used, varying with different seasons of the year, in an endeavor to encourage greater use of water when the larger supply is available.

The Lake Hemet Water Company was granted an increase of rates for water sold for irrigation and domestic uses in and adjacent to Hemet, Riverside County. The rates previously in effect were found

insufficient to cover maintenance and operation expenses. Certain consumers urged that the Railroad Commission is without jurisdiction and that the consumers have in effect become owners of the utility system as well as of the water rights. The consumers protested further that the establishment of rates by the commission would nullify contracts with the water company, in violation of section 10, article 1, of the federal constitution. The commission proceeded as it has in other cases where similar rates in effect had been established by contract, held that it had jurisdiction and fixed new rates.

In establishing rates for the Redondo Water Company, particular consideration was given the proper charge to be paid by the municipality for fire service. The commission in this case and in several others recently, has established a larger than customary portion of the burden of charges payable to the company, to be paid by the municipality. Otherwise, the burden is unjustly distributed, the actual consumer of water paying more than his fair share and large commercial establishments benefiting to the greatest extent from fire protection rendered by the water system and using little water, thereby paying far less than the benefit obtained warrants.

VI. Work Under Way.

Work is now under way in the matter of a valuation of the hydraulic properties of Sierra and San Francisco Power Company and of Great Western Power Company, and of many other utilities engaged exclusively in water distribution.

The Spring Valley Water Company is before the commission for establishment of rates. Preliminary hearings have been held, and it is presumed that during the year following that covered by this report, rates will have been established for the Spring Valley Water Company.

Hearings have been closed in Case 1008, being the commission's investigation into rates, rules and regulations of the East Bay Water Company, serving the cities on the east side of San Francisco Bay. This case has been the most extended in point of time and length of transcript that has come before the commission. Two unusual questions were involved in the proceeding; one, the advisability of ownership of watershed lands as against filtration; the other, the propriety of the construction of the San Pablo dam as projected by the East Bay Water Company. Sanitary experts of national reputation testified before the commission at considerable length regarding sanitation of water supplies by all the various means employed at the present day. The discussion of the San Pablo dam brought into question the Hetchy project of San Francisco, and the construction of the Calaveras reservoir by the Spring Valley Water Company, as possible sources of water supply for the East Bay region.

Complaint was made by the El Dorado County Water Users Association against Western States Gas and Electric Company, recent purchasers of a ditch system in El Dorado County near Placerville. Preparation is under way for hearing in this matter, which involves the determination of the proper conduct of, and charges to be assigned to, a system of ditches primarily constructed for mining purposes, used since in part for irrigation and domestic service, and now to be divided between the former uses and the development of the electric energy.

At the close of the year, there are a greater number of proceedings involving water utilities pending hearing, than at any other time in the commission's history. Of these we have mentioned only a few. The future work of the commission in the regulation of water utility companies appears, from the commission's calendar, to be full of interest and variety.

VII. General Tendencies in Public Utility Water Service.

The trend toward public ownership of water systems has been mentioned. One case only during the year has indicated a move in the opposite direction. This is the application of Whittier Water Company for permission to exercise a permit to lay a pipe line for the purpose of taking over service to the members of two mutual water companies.

In annual reports preceding this, the commission has indicated its belief that water should generally be sold by measurement, and the movement in this direction during the year has been particularly marked. Statistics of meter companies and the reports of the water utilities of the state, make it appear that some 50,000 water meters have been installed during the last year. The canal companies providing irrigation water are indicating a like tendency, one, the Yolo Water and Power Company, now selling all water by measurement.

The many complaints brought to the attention of the commission concerning water service have paved the way for the establishment hereafter of domestic service standards. While the commission has not yet found it advisable to fix such standards by general order, it has generally reached an equitable solution. There is no doubt that service generally has improved and that utility owners are recognizing their obligation to provide adequate pressure and continuous flow of water for domestic use.

CHAPTER VII.

TELEPHONE AND TELEGRAPH COMPANIES.

The Railroad Commission rendered a decision during the past year holding that a complaint alleging discrimination in rates, which is not substantiated by evidence as to what constitutes a reasonable rate, limits the commission to the issuance of an order merely requiring the public utility to remove the discrimination complained of, either by increasing the lower rate or decreasing the higher. This issue was raised in a complaint filed by the city of Burlingame against The Pacific Telephone and Telegraph Company, charging discrimination in rates, among other things.

It is the general practice of telephone companies to limit their local exchange rates to a certain area sometimes bounded by a circle, with the telephone office as the center, or by the corporate limits of the city. A natural boundary such as a river or a mountain range is sometimes used. Subscribers located beyond this area are required to pay mileage charges in addition to local rates.

In the Burlingame case, the reasonableness of the primary rate area in which it was located was made an issue. The community of Easton, part of the city of Burlingame, was not included in this area. Consequently the subscribers located in that section were compelled to pay higher rates. The Railroad Commission held that primary rate areas can not be extended indefinitely; but that it is not desirable that subscribers residing in the same city or town should be required to pay different rates for the same class of service.

The important doctrine of extraterritorial force, which has been passed upon by the Supreme Court of California, in *City of South Pasadena vs. Los Angeles Terminal Railway*, 109 Cal. 315, and in *City of Arcata vs. Green*, 156 Cal. 759, was discussed at length by the commission in reference to the right of cities of the sixth class to establish telephone rates. The elimination of mileage charges by the commission's order in this case resulted in a saving to subscribers of \$2,814.60.

The city of Alhambra raised the issue that it was being discriminated against by The Pacific Telephone and Telegraph Company, in that the city of Glendale was enjoying a lower rate for telephone service to Los Angeles. A preliminary motion to dismiss the complaint was made by the defendant on the ground that under the Public Utilities Act a municipality can not file a complaint against an alleged discrimination in public utility rates having the character of that at issue. The Railroad Commission dismissed this motion by reference to sections 19

and 26 of the Public Utilities Act. It was held after investigation that, on the issue presented the telephonic conditions as between Alhambra and Glendale were not comparable and that complainant had not established a case of unreasonable difference as to rates or service. The complaint was dismissed.

Another interesting decision by the commission during the past twelve months arose over the division of receipts of prepayment devices in mercantile establishments. Informal complaints were made to the commission by leading stores in Los Angeles, with reference to their share in the coin deposited in telephone instruments installed by The Pacific Telephone and Telegraph Company and the Home Telephone and Telegraph Company. A particular issue was in regard to the loss incurred by the deposit of slugs instead of money, and also the disposition of gold pieces which are sometimes dropped by mistake for nickels in the coin collecting devices. A public hearing was held and investigation made. The Railroad Commission decided that all telephones installed in public places for general use shall be connected by individual circuits to the central telephone office, and equipped with prepayment devices. Receipts of \$5.50 a month must be guaranteed the companies, and local calls charged for at a rate of five cents. The telephone companies must deduct the \$5.50 in legal currency and destroy all counterfeit currency or slugs. The balance of actual currency shall be divided, two cents to the subscriber and three cents to the companies. Unclaimed five dollar gold pieces shall be treated as five cents, and the balance, \$4.95, divided, \$1.98 to the subscriber and \$2.97 to the companies.

DUPLICATION OF TELEPHONE PROPERTY

In communities where consolidation is being effected to eliminate wasteful competition by two or more companies, the Railroad Commission has undertaken the task of determining the value of telephone property that will remain uselessly duplicated. An allowance for reasonable future growth must be provided for in justice to all concerned. The so-called excess plant has been classed as "needless duplication."

Extensive studies have been made by the Railroad Commission in each of the consolidation cases, referred to elsewhere in this report, showing the duplication by accounts in detail.

NEW TELEGRAPH SERVICE

A change in the routing of telegraph business on the lines of the Western Union Telegraph Company and the Nevada, California and Oregon Telephone and Telegraph Company, destined to points in Plumas County, California, was brought about through the informal

efforts of the Railroad Commission, resulting in a saving to the public and a more efficient service.

At the time the complaint was filed, and several years prior thereto, telegrams originating on the lines of the Western Union Telegraph Company and destined to points in what is called Indian Valley, Plumas County, were transferred at Susanville and thence over the lines of the Nevada, California and Oregon Telephone and Telegraph Company. An investigation by the Railroad Commission was promptly made which resulted in the establishment by the Western Union Telegraph Company of an independent office at Quincy, Plumas County, connected by direct circuit with San Francisco, by which the routing of business via Susanville will be discontinued.

INFORMAL PROCEEDINGS

The general public comes in direct contact with the Railroad Commission's work by letters or personal interviews. The number of such informal complaints adjusted during the past year totaled 763.

The necessity of formal proceedings is obviated in these matters and the Railroad Commission gives its informal authorization for proper remedies. The number of such orders made during the past year is as follows:

Establishment of toll stations	56
Establishment of exchanges	15
Revision of rate schedules	1
Changing name of toll station	5
Putting into effect new rates	7

DELAYED INSTALLATIONS

A large number of the informal complaints pertain to the inability to obtain telephone service. Invariably the complainants, before advising the commission of the delay, have waited from two weeks to three or four months for action by the telephone company. The desired service is usually furnished upon receipt of notice from the commission that a complaint has been filed.

MISCELLANEOUS

The following important telephone and telegraph matters other than those specifically mentioned above occupied the attention of the commission during the past year:

The continuation of the state-wide investigation into all rates, rules, regulations, contracts and practices of The Pacific Telephone and Telegraph Company in approximately 410 local exchanges in California.

The consolidation of three telephone companies operating in Santa Barbara county—The Pacific Telephone and Telegraph Company, the Home Telephone and Telegraph Company of Santa Barbara and the

Home Telephone and Telegraph Company of Santa Barbara County—representing properties worth approximately \$700,000, into the Santa Barbara Telephone Company, was authorized.

The consolidation of The Pacific Telephone and Telegraph Company and the Home Telephone and Telegraph Company in the city of Los Angeles, involving a sum of \$15,000,000.00, was authorized.

The acquisition of the property of the Riverside Home Telephone and Telegraph Company in the city of Riverside by The Pacific Telephone and Telegraph Company, was authorized.

The acquisition of property of the Imperial Telephone Company in Imperial County by The Pacific Telephone and Telegraph Company, was authorized.

The enforcement of safety measures as provided by chapter 600, of the laws of 1915.

The continuation of intensive study of the duplication problem, affecting telephone service and rates for the city and county of San Francisco, to determine the amount of the old Home Telephone Company's plant reasonably useful to The Pacific Telephone and Telegraph Company which acquired the property prior to the effective date of the Public Utilities Act.

The denial of the Huntington Beach Company's application to increase its rates through discontinuing its practice of allowing a discount on bills paid on or before the tenth of the month. Permission was granted to charge an additional 25 cents for the installation of desk instead of wall telephones.

The Los Gatos Telephone Company was authorized to establish rates for suburban harmonic selective service.

The Pacific Telephone and Telegraph Company was granted a certificate declaring that public convenience and necessity require the exercise of rights obtained under a franchise authorizing the construction and operation of a telephone system in the following cities: Santa Barbara, Santa Maria, Vernon, Watts, Riverside, Richmond, South San Francisco, Alameda, Woodland, Vallejo, Salinas, Fresno, Los Banos, Dinuba, Kingsburg, Selma and Newman.

The Sunset Telephone and Telegraph Company, owning the "Bell" telephone systems in the state of California with the exception of the system in the city and county of San Francisco, all of which systems are leased to The Pacific Telephone and Telegraph Company, was authorized to transfer all of its property and franchises to The Pacific company.

The San Diego Home Telephone Company was required to adhere to its filed schedules and to discontinue the practice of waiving any of its established charges.

The amount of securities of telephone companies authorized to be issued by the Railroad Commission during the year ending June 30, 1917, was \$15,029,474.00.

The sale and transfer of six telephone utilities not elsewhere mentioned in this report, involving the sum of \$405,800.00, was authorized.

DISPUTED ACCOUNTS

One of the rules made by the Railroad Commission provides that the telephone companies must not discontinue service to a subscriber in case of a disputed account. When such a dispute arises the subscriber deposits with the Railroad Commission the amount claimed by the utility to be due, and the commission investigates the facts and communicates its findings to the parties. Twelve of such complaints were filed during the year ending June 30, 1917.

CHAPTER VIII.

WAREHOUSEMEN AND WHARFINGERS.

Available space being practically unlimited, storage for hire is not likely to become a monopoly in any given locality, for business is attracted by competent service and fair rates. The patron of this class of utility who believes he is being overcharged or poorly served looks for available space elsewhere—a warehouse of his own or an adjacent loft or store. As a result, warehouse rates are often very low, especially in the country districts, and too frequently beget unsatisfactory service. This fact, in a way, controls the rates, and places both warehouses and wharves on a somewhat different basis from other public utilities.

In the case of ordinary warehouses neither bond nor license is required by the county, state or United States as a condition precedent to operation. The Public Utilities Act itself recognizes these anomalous features of the warehouse business by exempting such utilities from the requirements as to certificates of public convenience and necessity, as well as the sale or transfer of property.

CONDITIONS IN 1912

At the time the Railroad Commission assumed jurisdiction over warehouses, March 23, 1912, a great variety of rates obtained at the 300 or more of these public utilities then in operation throughout the state, based upon an equally diversified service. Practices had grown up and customs established in the several distinct geographical districts, designed to meet the particular conditions then obtaining. Some of these practices the commission has not hesitated to condemn or to modify and reduce to a more equitable basis. Others have been confirmed or allowed to stand as reason and justice would dictate.

STORAGE CUSTOMS IN CERTAIN LOCALITIES

Thus at certain points it had long been the practice of warehousemen storing grain to weigh out upon delivery the exact number of pounds received and to retain whatever balance was left. In some cases warehousemen would undertake to “make good” should an actual shortage occur as a result of such outweighing but, as a general rule, the “gain” in weight at the end of the season would offset the losses. Again, warehousemen undertook to equalize shrinkage due to dry, hot weather, or other causes following the harvest, by deducting from the gross weight of grain received one or more pounds a bag. These practices the commission corrected by the issuance of a circular letter

addressed to all warehousemen storing grain in California, directing that the principle of giving correct weights and the delivery of the exact commodity stored, be observed.

Where warehousemen were also dealers in the products stored in their warehouses, many complaints arose that such warehousemen were wont to divert to their own use or to the use of others, equipment placed by carriers for loading grain stored by individual patrons less favorably situated. This practice was likewise eliminated and all storers placed on an equal footing. Other matters pertaining to country warehouses which early claimed the commission's attention and which were dealt with as the circumstances warranted, were: Resacking charges, sampling privileges, issuance of warehouse receipts, deliveries on outstanding receipts, discontinuance of service and inadequate or discriminatory service.

SAN FRANCISCO WAREHOUSES

In the city of San Francisco, a chaotic condition had been brought about by rate wars, which, prior to 1912, had produced a demoralizing effect equally injurious to both warehousemen and their patrons. Out of the general situation had sprung a system of rates based upon nothing in particular except the willingness of the patron to pay. The commission ordered an investigation and a series of conferences were held between the warehousemen and their patrons and a compromise schedule of rates agreed upon. This schedule, as amended from time to time, is still in effect and almost all changes now authorized by the commission in warehouse rates in San Francisco are the result of conferences between the interested parties.

LIMIT OF COMMISSION'S JURISDICTION

The term *warehouseman* as used in the Public Utilities Act, confined as it is to corporations or persons operating or managing structures in which property is "regularly stored for compensation * * * in connection with or to facilitate the transportation of property by a common carrier or vessel," has brought about some confusion in the public mind and it has been necessary for the commission to draw the line between warehousemen obviously subject to its jurisdiction and those storage concerns not so easy of classification. Thus, so-called van and storage companies and transfer agencies have been eliminated from the list so long as their activities are confined to the main business purpose to the exclusion of strictly commercial storage. A like course has been taken with reference to individuals or firms maintaining their own facilities and who occasionally take a storage account as a matter of accommodation. Cold storage plants have presented a somewhat more difficult business to classify, but up to the present

time the commission has not required such companies to file rate schedules. Bonded warehouses, though largely responsible to the U. S. Government for their manner of operating, have not hesitated to file tariffs of charges with the commission.

Although section 31 of the Public Utilities Act gives the commission power to supervise and regulate every public utility and to do all things "which are necessary or convenient in the exercise of such power," the commission has, as far as possible, confined its efforts to the regulation of warehouse practices obviously of general public interest. It has not required insignificant storage concerns to incur unusual expenses in the preparation of reports; and rates for service not clearly and intimately connected with warehousing have been left to the discretion of the warehouseman performing the service. Thus no jurisdiction is taken over such matters as compressing cotton and cleaning beans, although generally done by the warehouseman and, oftentimes, within the warehouse.

ADVANTAGES OF REGULATION

The spectacle of public utilities, or even quasi-public utilities, seeking the privilege of being regulated, is not a new one to the commission, and warehousemen are no exception to the rule. This is not due to the prospect of higher rates or unwarranted privileges, although, in a number of instances, country warehousemen have been authorized to charge higher rates when coupled with improved service, but to a knowledge that stability of rates and uniformity of practice has insured certainty and freedom from annoyance by those accustomed to discriminatory favors. By the very condition which makes it impossible for a few to receive service and enjoy privileges and rates not open to the general public, the hitherto less fortunate members of the public are brought nearer to their rights.

WEIGHT AND MEASURES OF LEGISLATION

The passage, in 1913, of the so-called Weights-Measures Act, supplemented by the net container and weighmaster acts of 1915, improved the warehouse situation materially, both by the elimination of dishonest scales and weighing methods and the general tendency toward uniformity; however, the net container law and weighmaster's certificate plan, as applied to warehousemen, have not had the full approval of all concerned. Time will doubtless tend to smooth out unsatisfactory features.

LICENSING AND BONDING WAREHOUSES

The great variety of existing rates and business methods obtaining in different localities of the state is further accentuated by the western

custom of storing grain in bags, due to the absence of elevator facilities. The cost of sacks in these days of high prices is an item which might well point the way to an extension of the elevator system and the adoption by the state of some equitable method of licensing and bonding warehouses which would have the effect of not only weeding out an undesirable class of public warehouses, thereby insuring better control and better service, but would also be a source of revenue worth considering.

WHARFINGERS

Out of the great number of docks, wharves and chutes located along the outer shores and inland waters of the state only 47 have been found subject to the commission's jurisdiction in so far as rates and service are concerned. Public docks and wharves at the important shipping centers of San Francisco, San Diego and Eureka were in each case prior to March 23, 1912, subject to a local State Harbor Board. This condition still prevails in so far as is concerned such control as does not conflict with powers conferred upon the Railroad Commission. Along the water front of San Francisco the great bulk of this class of property is owned and operated by the state; but wherever privately operated for compensation, any docks, wharves or structures used by vessels in connection with or to facilitate the receipt or discharge of freight or passengers, are subject to regulation by the commission.

Although section 2906 of the Political Code as amended in 1913, authorizes county boards of supervisors, with the Railroad Commission's approval, to permit the building of wharves and taking tolls thereover, provided proper application accompanied by detailed data is made for such authority, available information indicates that many such structures have been erected in years gone by and are now being operated over the state's property without specific authority from the county in which located, or other governmental agency.

Docks and wharves located on the waters of Los Angeles Harbor, under the amendment of the Public Utilities Act, effective August 8, 1915, were brought within the commission's control and have since filed rate schedules to comply with the law. This applies largely to lumber companies and does not apply to those terminal facilities operated by the several carriers touching at this and other harbors and whose tariffs have been filed under a previously-enacted law.

The commission's activities in connection with this class of utility have been up to the present time limited to the approval of building permits or renewals and applications relating to finances.

CHAPTER IX.

SAFETY.

SAFETY OF RAILWAY OPERATION

In view of the fact that a committee of congress is now considering the advisability of giving the Interstate Commerce Commission such extensive jurisdiction over railroads that the powers of local commissions may be curtailed, it becomes of interest to review briefly the laws which give the Railroad Commission power over the safety of railroad operation in California and the work the commission has done under those laws.

THE LAWS

Almost all the laws of the state which confer power upon the Railroad Commission to regulate the safety of railroad operation are found in the Public Utilities Act, the various sections of which, briefly digested, follow:

Section 35. Provides that if the commission, after a hearing either upon its own motion or upon complaint, shall find that the rules, regulations, practices, equipment, appliances, facilities or service of any public utility are unsafe, it shall determine what is safe practice, prescribe the necessary rules and regulations and require the utilities to observe them.

Section 42. This section gives the commission the power, after a hearing had upon its own motion or upon complaint, to require every public utility to construct, maintain and operate its plant in such a manner as to promote the health and safety of its employees, passengers, customers and the public; and to this end may prescribe, among other things, the installation, use, maintenance and operation of appropriate safety or other devices, including inter-locking and other protective devices at grade crossings or junctions, and block signals. It also has the power to establish uniform or other standard protection and equipment and "to require the performance of any other act which the health or safety of its employees, passengers, customers or the public may demand."

Section 43. Provides that no public road, highway or street shall be constructed at grade across the tracks of any railroad corporation, nor shall the track of any railroad corporation be constructed across a public road, highway or street at grade, nor shall the track of any railroad be constructed across the track of any other street railroad or corporation, or vice versa, until the permission of the commission has been secured.

The commission is given the exclusive power to determine and prescribe the manner, including the particular point of crossing, as well as the terms of installation, operation, maintenance, use and protection of each crossing. It has the further power to alter or abolish any such crossing and to require a separation of grades to be made, and to prescribe the terms upon which a separation shall be made and the proportions in which the expense of the alteration or abolition of such crossings shall be divided between the corporations affected and the state, county, municipality or other public authority in interest.

The legislature, in the session of 1917, amended this section of the act to make it the duty of each corporation or political subdivision to which any of the expense of a crossing separation or crossing improvement is apportioned to pay, from the funds available therefor in its treasury, the amount apportioned to it by the commission's order. It further provides that, if the money is not paid in accordance with the order, the corporation or political subdivision entitled to receive the money under the commission's order shall have the right to sue and collect. If no funds are available, the law makes it the duty of the appropriate officers to do all acts necessary to include the amount in the next succeeding tax or assessment levy.

The law was further amended to give the commission the power to fix the just compensation for property taken in connection with grade separation matters, and it provides the procedure under which the commission shall act.

This amendment will become effective on July 27, 1917.

Section 44. This section provides that the commission shall investigate the cause of all accidents occurring within the state upon the property of any public utility, directly or indirectly arising from or connected with its maintenance or operation, resulting in loss of life or injury to person or property. It gives the commission the power to make such order or recommendation with respect thereto as in its judgment may seem just and reasonable. Every public utility is required to file with the commission, under rules and regulations prescribed by it, a report of each accident of each kind and class as the commission may from time to time designate.

Section 72. In addition to the specific duties of the commission under the Public Utilities law, as outlined above in the digest of sections 35, 42, 43 and 44, section 72 provides that it shall be the duty of the commission to see that the provisions of the constitution and the statutes of the state affecting public utilities, the enforcement of which is not specifically vested in some other officer or tribunal, are enforced and obeyed, and that violations are promptly prosecuted.

The other sections of the act confer such broad powers upon the commission, as far as safety of operation is concerned, that it could take any steps necessary for safe operation without this section.

In addition to the provisions of the Public Utilities Act in chapter 498 of the laws of 1915 the legislature made it the duty of the Railroad Commission to enforce the law requiring every railroad to maintain, on passing track sidings, a sign board in connection with each derailing, switch, or other derailing device, and although not mentioned in the act the commission sees that the provisions of chapter 168 of the laws of 1915 are carried out. This law provides for the use of full crews upon trains in the state and specifies the experience locomotive engineers and railway conductors shall have had before they can be employed in train service by the railroads.

GENERAL ORDERS ISSUED

Acting under the authority conferred upon it the commission has issued four general orders on the subject of railroad safety:

1. General Order 22; rules governing the reports of accidents to be made to the commission.

2. General Order 26; prescribing standard overhead and side clearances.

3. General Order 33; requiring certain standards of construction in interlocking plants and providing for quarterly reports from the carriers covering the operating condition of these plants.

4. General Order 46; providing for the protection and guarding of moving machinery and other mechanical equipment, ladders, stairways, platforms, doors, etc., in shops. This order is directed to all public utilities, including railways.

RESULTS SECURED

The laws which grant to the Railroad Commission the power to supervise the safety of operation of railways are, as will be observed, very complete and far-reaching. Under them the commission has done a great deal to make the operation and construction of railways safe for the employees, the passengers, and the public. As the commission has fully assumed the responsibility with which it has been invested, a complete and detailed statement of its various activities in this field would be so extended and would cover such a multitude of subjects that it would be impossible properly to discuss them in this report. They have been referred to in previous reports and at this time only some of the more important work which the commission continually follows will be touched upon.

(a) *Block Signals.* Under the provisions of the law which gives it the power to order the installation of block signals, the commission has

investigated the block signal situation on the larger railroads in the state and has especially analyzed the reports covering railroad operating accidents which might have been averted had block signals been installed. As a result of this it came to the conclusion that one of the larger railroads in the state had not sufficiently provided block signals for the protection of its trains, and by informal handling it secured from the railroad company an agreement whereby, within a few years, the main lines of this railroad in the state will be fully protected by block signals.

On the smaller roads several installations of block signals at points where they seem to be specially needed, have been required.

(b) *Interlocking Plants.* General Order 33 shows in outline the action the commission has taken in securing protection for the crossing of one railroad with another. Under the provisions of this general order the railroad companies are required to report quarterly to the commission the operating conditions of each plant, on forms prescribed by the commission. These forms are arranged to show the duties of the operator of the plant; the hours he spends in service; the condition of the plant as to failures in its operation, etc.; and the number of derailments, if any, which have taken place within interlocking limits since the last report, the causes of the derailment being given.

These reports are carefully gone over by the commission's engineering department and the failures that indicate a condition that possibly is unsafe are promptly investigated.

Under this general order the commission has in its files complete plans of all interlocking plants in the state. Although it has not undertaken the work of inspecting each of these plants, the commission requires that, in the construction of new plants or in the reconstruction of old plants, the plans must receive the approval of the commission before the work is undertaken; and before the plant can be placed in operation it must be inspected and approved by the commission's representatives. As these interlocking plants are being continually reconstructed to keep pace with the growth of traffic, in the course of a few years all the plants in the state will have been constructed under the plans approved by the commission's engineers and inspected by them on the ground.

(c) *Clearances.* General Order 26 was made effective after a series of conferences between the railroads, other interested parties and the commission. Under its provisions hundreds of clearances which were insufficient to permit trainmen to pass by them, either on the side or on top of cars, have been changed to standard, and all future clearances are being made strictly in accord with them. It should be said, however, that many bridges and tunnels which had been constructed prior

to the issuance of this order and which did not conform to standard clearances have been permitted to remain as they were built, provided it was clear that the life and safety of trainmen and others would not be endangered thereby.

(d) *Railroad Operation.* The Railroad Commission maintains a service department whose duty it is to investigate and report, among other things, upon the safety of railroad operation and the accidents caused by operation; and to report and make recommendations for the betterment of all other conditions which it finds to be unsafe or deficient.

Among the more important things undertaken by the service department may be mentioned the inspection of dispatching methods, establishing standard and uniform methods of operation and requiring the railroads to examine properly the qualifications and physical fitness of employees of the train and engine service. In the inspection of dispatching methods many unsafe practices have been found and rectified; and by establishing standard and uniform methods of operation the smaller roads have been required to operate their lines in accordance with standard rules and methods which have been found to be safe by other companies. The work of this department in requiring carriers to examine their employees properly was brought about in the first instance by the discovery that several of the smaller carriers in the state were in the habit of using, in their train and engine service, employees who were without experience along these lines. At the present time all the smaller roads are required to conduct an examination of their employees. The work of the department along this line includes the observance of the requirements of chapter 168, of the laws of 1916, which has been previously mentioned.

(c) *State-wide Railroad Grade Crossing Investigation.* In the commission's report of last year mention was made of the investigation, then being carried on by the commission's engineering department, of all the railroad grade crossings within the state, and the results accomplished during the three months the work had at that time been in progress were reviewed. This crossing investigation has been continued during the year just finished and approximately 60 per cent of the crossings in the state have been examined. Sonoma, Marin, Merced, Ventura and Imperial counties have been completed; Los Angeles County has been completed except for the city of Los Angeles, and some of the adjoining cities where the survey was omitted on account of the proposed general investigation in to the situation in connection with formal matters; Riverside County is practically completed and some work has been done in Orange and San Bernardino counties; Napa and Alameda counties are substantially completed, and

the same is true of all the counties having railroad mileage north of Sacramento. The two Southern Pacific main lines and the Santa Fe main line from Oakland to Fresno are nearly finished as well as the two main lines of the Southern Pacific between Fresno and Bakersfield. In addition to this many of the smaller roads throughout the state have had their crossings completely surveyed and a large number of incorporated towns and cities in various parts of the state have been reported upon.

The plan outlined in the report of last year is being followed: that is, the reports, after they have been submitted to the commission, are sent to the interested parties who are given every opportunity to criticise and to make suggestions concerning them.

The summary table attached hereto (Table A) shows the number of crossings which have been reported upon; the number of recommendations made; the number of reports sent to the railroads, counties and cities; the number of reports in which all recommendations have been carried out and other information regarding the investigation and the reports.

The recommendations vary as to the expense necessary in carrying them out. Some of them can be complied with at an expense of a few dollars while others, such as grade separations, can be carried out only at an expenditure of several thousands of dollars. The attached table (Table B) shows in detail the recommendations made.

It will be noted that a large number of recommendations were for advance warning signs. The legislature of 1917 amended the Motor Vehicle Act to require the installation of advance warning signs at all railroad grade crossings throughout the state. The law reads, in part, as follows:

“ * * * no person shall operate or drive a motor vehicle or other vehicle on any public highway at a greater rate of speed than fifteen miles an hour in traversing any steam, electric or other railway crossing at grade; *provided, further*, that the board of supervisors of any county and city and county within this state, and the board of trustees, city council or other governing body of every municipality within this state, within six months after the passage of this act, shall place and thereafter maintain warning signs on every public highway approaching a crossing at grade of such highway and the tracks of any railway, at a reasonable distance, not less than three hundred feet, from such crossing, and on either side thereof. Such sign shall consist of a metal disc twenty-four inches in diameter, the field enameled white, with an enameled black border line one inch wide, and with an enameled black vertical and horizontal cross-line two and a half inches wide;

the reverse side of such disc to be colored black. In each of the upper quarters shall appear in black enamel the letter "R," five inches high, three and three quarters inches wide, lines one inch stroke. Anyone defacing, injuring, knocking down or removing any such sign shall be guilty of a misdemeanor * * * .'

As the engineering department had previously made a sketch of the advance warning sign specified in the law, the commission thought considerable assistance would be rendered the cities and counties if they were furnished copies, so white prints of the plan and a copy of the law were sent to the supervisors of all counties and the officials of all cities in the state.

The most important recommendations are those for the elimination of grade crossings by closing streets or by changing the grades to make overhead or underneath crossings. These, of course, are the hardest to carry out. Of the 156 crossings recommended to be closed, several can not be closed until after the construction of adjacent roads, while others are contingent upon the relocation of a main artery of travel. Many of them, however, can be closed immediately by the supervisors, in the counties, and the officials, in the cities, if they will take the necessary steps. While the commission realizes that no crossing can be closed without causing some inconvenience, it believes that the larger good of the communities is more important than individual conveniences.

No action has been taken in separating grades in the 34 instances recommended except for two crossings in Ventura County. In a few the county or city has plans looking to the elimination of these grade crossings, but they are without funds to do the work at the present time.

The grade crossing investigation was preceded by a bulletin sent out by the Railroad Commission which outlined the program it proposed to follow. In April of this year a second bulletin was issued which reviewed the whole matter and discussed the work that was being done. This bulletin, like the first one, was sent to the officials of the railroads, counties and cities.

The whole purpose of the grade crossing investigation is, of course, to reduce the number of crossing accidents; but so many factors contribute to increase or decrease the number of accidents that statistics will never show with accuracy what the investigation has accomplished. Among the most important of these modifying factors is the mileage made by trains and vehicles during the period considered. The former varies with the amount of business and the latter with the general prosperity of the country and, as far as pleasure vehicles are concerned, with the weather conditions.

During the past six months the mileage made by rail and by road has been unusually large and the following table, which shows a reduction of nearly 30 per cent in crossing accidents over the same period a year ago, indicates that some real progress is being made.

Grade Crossing Accidents.

Six months ending:	Killed	Injured	Totals
December 31, 1915-----	61	234	295
June 30, 1916-----	47	182	229
December 31, 1916-----	56	166	222
June 30, 1917-----	50	112	162

The following table shows the results of grade crossing accidents in California by years, from July 31, 1914, to June 30, 1917.

	Killed	Injured	Totals	Per month		
				Killed	Injured	Totals
July 1, 1914, to June 30, 1915-----	65	314	379	5.42	26.16	31.58
July 1, 1915, to June 30, 1916-----	108	416	524	9.00	34.66	43.66
July 1, 1916, to June 30, 1917-----	106	278	384	8.83	23.17	32.00
Totals—36 months -----	279	1,008	1,287	7.75	28.00	35.75

During the past six months there have been several shocking grade crossing accidents, many of them due to the carelessness of automobile drivers and accidents of this kind can never be eliminated as long as grade crossings exist.

The commission works on the theory that every crossing should be made as open to the view and as free from obstruction as possible, so those drivers of vehicles who exercise reasonable care shall have ample opportunity to know they are approaching a railroad crossing and to see approaching trains. Most of its recommendations have been made with this in view, as the table previously given indicates. But it has not lost sight of the fact that grade separations must eventually take place at most crossings. Whenever it is possible for a separation to be made, it is so stated in the reports of the commission's engineers, even though there be no hope of securing it then, and no recommendation is made to cover it.

If crossings open and free from obstruction make for safety—as they do—results of this inspection will be felt for many years in the future—long after its immediate results have been forgotten. The investigation showed that two of the oil companies in the state with large plants in many localities, almost all of them on railroad tracks, had adopted a

standard type of picket or board fence which formed an absolute obstruction to the view. The attention of the companies was called to this and both expressed their willingness to remove these fences wherever it was possible. One of them changed its type of fence from solid boards to one of open wire. Many of the letters the Railroad Commission has received from cities, towns and counties have stated that obstructions have been removed in accordance with the commission's recommendations, and that their officials have been instructed to erect no obstructions in the future. Since the work was begun, roadmasters and section foremen on the railroads have been ordered by their general officers to cut brush, trees and other obstructions, and to prevent these growths in the future. Sections on some of the railroads show this work has been done in advance of the commission's surveys.

It was discovered that when the railroads leased portions of their right of way for agricultural purposes, corn was often planted in close proximity to crossings. The attention of the larger railroads was called to this practice and a recommendation made that no corn or other high-growing crops be planted within 300 feet of a crossing. All the railroads receiving these letters immediately wrote the Railroad Commission their approval of this, and said they would incorporate such provisions in future leases. The Santa Fe company said that this would be done over its entire coast system. Improvement clubs, city planning commissions and civic organizations of various other kinds are watching the reports of the commission's engineers with great interest. As they outline crossing improvements which should be made, there is no question that these will be given very serious consideration when the time comes for action.

The investigation of its grade crossings has put California in the front rank of those states taking their grade crossing problems seriously. Requests for the "Grade Crossing Program" come to the California Railroad Commission from state commissions and libraries all over the United States, which ask for specific information concerning its method of handling certain features of the work. The chairman of the Grade Crossing Committee of the American Railway Association has publicly credited California as a pioneer in the movement for safeguarding crossings. Since the general hearings were held in this state, Colorado, Washington and Oregon have all had similar meetings. Washington has entered upon a program substantially the same as that now being followed by California, and it appears probable that Oregon will do so also in the near future.

TABLE A.

SUMMARY OF GRADE CROSSING INVESTIGATION AS OF JUNE 30, 1917.

Item	Incorporated districts			Unincorporated districts			Grand totals			Number of crossings covered by reports
	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.	
Reports submitted ---	168	44	212	226	38	264	394	82	476	4,785
Reports closed -----	66	44	110	46	38	84	112	82	194	1,365
Reports not closed----	102	-----	105	180	-----	180	282	-----	282	3,420
Number of crossings covered by reports submitted -----	-----	-----	2,423	-----	-----	2,362	-----	-----	4,785	-----
Number of crossings covered by reports closed -----	-----	-----	901	-----	-----	464	-----	-----	1,365	-----

Item	Submitted			Closed			Not closed	Number of crossings covered by reports
	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.		
Reports to railroads-----	*347	131	*478	118	131	249	229	*4,806
Reports to counties-----	152	112	264	3	113	116	148	2,362
Reports to cities-----	88	124	212	22	124	146	66	2,423

*Two joint reports covering 21 crossings.

TABLE B.

A summary of the recommendations contained in our Grade Crossing Reports submitted between April 1, 1916, and June 30, 1917, is tabulated as follows:

RECOMMENDATIONS FOR PRESENT CONSIDERATION

<i>Recommendations</i>	<i>Number</i>
Place human flagman-----	15
Install automatic flagman-----	140
Install automatic bell signals-----	20
Change bell signals to automatic flagmen-----	25
Change bell of signal to louder bell-----	1
Move automatic flagman or bell-----	5
Install crossing gates-----	6
Erect standard crossing signs-----	715
Install advance warning signs-----	696
Remove billboard or sign-----	57
Move or turn billboard or sign-----	193
Cut or trim trees, weed, brush, etc.-----	568
Build fence in center of road-----	1
Build fence on right of way-----	7
Change board fence to picket or wire fence-----	7
Move obstructions-----	53
Widen or regrade approach-----	79
Change alignment of road-----	4
Regrade between rails of track-----	40
Change grade of track-----	1
Close or eliminate crossing-----	136
Separate grades-----	23
Change crossing to new location-----	3
Change to private crossing-----	8
Open street or crossing-----	7
Place wooden policeman-----	1
Light crossing at night-----	2
Repair or repaint crossing sign-----	22
Rebuild overhead bridge-----	2
Place sign on gate house showing hours of gateman-----	4
Spot cars further from crossing-----	6
Flag trains over crossing-----	7
Reduce speed of trains over crossing-----	23
Place whistling post-----	1
Make road or street change-----	3
Change circuit of automatic signal device-----	3
Total -----	2,884

RECOMMENDATIONS FOR FUTURE CONSIDERATION.

<i>Recommendations</i>	<i>Number</i>
Install automatic flagman-----	10
Move automatic flagman or bell-----	1
Move obstruction-----	1
Change alignment of road-----	2
Change grade of track-----	1
Close or eliminate crossing-----	20
Separate grades-----	11
Open street or crossing-----	2
Make road or street change-----	7
Change bell signal to automatic flagman-----	1
Change crossing to new location-----	2
Grade between rails of track-----	1
Total -----	59
Grand total-----	2,943

(f) *Accident Investigation.* Every train accident, resulting in the loss of life or of serious injury to passengers or employees, is investigated by the commission. When a fatal accident occurs companies' investigations and coroners' inquests are generally attended and inspections are made upon the ground, so the report of the commission's inspectors contains all information which is available regarding the accident. Upon receipt of these reports such orders or recommendations are issued by the commission as appear to be necessary under the circumstances. These inspections cover not only the accidents due to conditions which may indicate unsafe operation but they include also grade crossing accidents. As a result of the latter investigations the railroads have been required to afford additional protection at grade crossings which have been found to be unsafe.

(g) *Inspection of Track and Roadway.* The employees in the service department, in connection with their other duties, report to the engineering department any conditions upon track and roadway which appear to be unsafe. The engineering department, some years ago, started an inspection of track and roadway of the smaller carriers in the state, but as this work is done in the interim between more urgent duties it has not been found possible to cover completely the railroad mileage in the state. Upon receipt of advice from the service department, however, that unsafe roadbed conditions exist upon any carrier, the department makes an inspection, followed by such recommendations to the commission as conditions appear to warrant. These inspections have so well covered this field that, for the last eighteen months, no complaints have been received to the effect that unsafe conditions existed on the track or roadway of any carrier in this state. Prior to this time the inspections made following complaints, or in connection with the examination of roadway, disclosed a great many instances where the carrier's tracks were unsafe to operate. As a result of these investigations, one carrier was required to operate its trains at slow speed for a period of six months, during which time it placed several thousand new ties, widened its roadbed, surfaced and aligned its track. Another carrier was required to reconstruct the bridges on its line; and still another was required to rehabilitate its entire line or to cease to give service.

The instances mentioned are those in which the entire roadbeds of certain railroads were inspected and do not include numerous instances where specific facilities, such as ties, bridges, or certain pieces of track only were the subject of complaint.

In this brief outline of the work of the commission to increase the safety of train operation much has been omitted; but it can be seen

from the scope of the laws which empower the commission to take action that there is no phase of the subject which it can not consider. As the commission has assumed its full jurisdiction, the safety of employees, passengers and the public is covered. The crossing investigation, with the recommendations and orders which have resulted from it, increases the safety of the public; the clearance regulations, that of the employee; orders and regulations which make the safety of train operation greater, that is, improvement of roadway and operation, the installation of block signals and interlocking plants, etc., protect both passengers and employees.

The advantages to be found in work of this sort are not confined entirely to the specific orders, recommendations and suggestions that have been made. The fact that there is a body within the state which has the power to do these things, which has employees constantly traveling and on the lookout for unsafe practices and facilities, has a tendency to stiffen discipline and to encourage higher maintenance standards on all railroads throughout the state and especially on those roads whose financial conditions are such that the apparent economy of spending little money in training employees and deferring, as long as possible, roadbed maintenance expenditures, has led them to place other considerations before that of safety.

TABLE SHOWING RAILROAD ACCIDENTS

Appended to this chapter are six tables, showing statistical data accumulated by the Railroad Commission from accident reports. Table 1 is a summary of accidents occurring in connection with operation of locomotives or cars on steam railroads. Table 2 is a recapitulation of accidents occurring in connection with the operation of locomotives and cars on steam railroads. Table 3 is a summary of accidents occurring in connection with operation of locomotives and cars on electric railroads. Table 4 is a recapitulation of accidents occurring in connection with the operation of locomotives and cars on electric railroads. Table 5 is a recapitulation of industrial accidents on steam and electric railroads, same arising from causes other than the operation of cars or locomotives.

Accidents to persons resulting in immediate death, or in death within twenty-four hours from the time the accident occurred, are reported in the column headed "Killed." All other accidents to persons, including those resulting in death of the person injured after an interval of more than twenty-four hours from the time the accident occurred, are, with certain exceptions noted below, reported in the column headed "Injured."

Accidents are not required to be reported if they do not cause either death or injury to any person or damage to property in excess of \$150.00, including cost of clearing wrecks.

All kinds of accidents to passengers are reported.

The statistics appearing under the caption "Passengers" include all ordinary passengers; passengers traveling on freight trains; persons who are customarily carried on trains under special arrangements, such as postal clerks and express messengers, employees on Pullman cars, newsboys, livestock attendants, and men in charge of freight.

Table 6 is a comparative accident record for the past five fiscal years, and is divided into the various classes of persons involved, and covers accidents due to the operation of locomotives and cars. The number of persons killed and injured in grade crossing accidents is also shown.

SAFETY OF OPERATION OF ELECTRIC UTILITIES

Reconstruction of Overhead Electric Lines.

Chapter 499, statutes of 1911, as amended by chapter 600, statutes of 1915, provided for the reconstruction of pole lines in conformity with the standards therein prescribed within a period of five years. This time elapsed on April 22, 1916. Under the law as originally enacted, no particular governmental authority was delegated to administer its enforcement. This lack of supervision was removed by the amendment whereby the Railroad Commission was instructed to inspect all lines and equipment covered by the provisions of the act and to see that all its requirements are properly enforced. The commission is given further power to grant at its discretion such additional time as appears necessary to complete the changes required for a full compliance with the act, and to order such further additions or changes as it deems necessary for the safety of employees and the general public.

Prior to April 22, 1916, the various electric utilities, electric railways, municipalities and private concerns affected by the provisions of this statute, known as the "Safety Act," were fully notified by the commission in regard to its requirements and advised that unless their lines completely conformed therewith it would be necessary for them to make formal application for permission to delay completion of the necessary changes to bring their equipment into full conformity with the law, during such extension of time as they might deem necessary. As a consequence fifty-three formal applications were received from the various electric utilities, electric railroads and municipalities operating electric distribution systems. Public hearings were held in these matters during July and August at which the electrical workers labor organizations were represented. From the testimony in these cases it appears

that although most of the companies have observed the standards prescribed where new work or reconstruction for other purposes was concerned, it was found in some cases that even this much observation of the law has been neglected. But very little reconstruction was found to have been done solely for the purpose of complying with the law.

Estimates were submitted by each applicant shrowing the probable cost of the necessary work. The total of these estimates for the fifty-three parties who applied for extensions of time, amounted to \$1,287,041.00. In a great many cases, principally among the smaller utilities, it was found that through a lack of understanding of the safety law, improper interpretations had been placed upon its requirements. In all such cases, the Railroad Commission has arranged for personal inspections to be made by the engineers of its gas and electric division to determine the changes that would actually be necessary.

The decisions in regard to these formal applications granted to the several applicants extensions of time varying from one to three years. If the extension granted exceeded one year the applicant was required to perform a stipulated part of the entire work each year. For example, if a utility was granted an extension of three years it was required to complete each year one-third of the total reconstruction work necessary to be done. In all cases the applicant was instructed to submit a semiannual report showing the progress of the work so that the commission might keep in touch with it and be assured of its completion within the time specified. These reports are made on standard forms furnished by the commission.

Sixty-six informal applications were received from the smaller electric utilities and forty-eight from private concerns and municipalities other than public utilities. These informal applicants so reporting were required to submit an estimate of the probable cost of the work and the length of time they would reasonably require for its completion. In nearly every one of these cases a field inspection was made by the commission's engineers before granting such extensions of time.

In accordance with the requirements of the provisions of the safety statutes, inspections have been carried on steadily during the past year by engineers of the Railroad Commission's gas and electric department and during the fiscal year 1917, over ninety-six utilities operating nearly 3,700 miles of line and numerous generating stations and substations have been so inspected.

Safety Conditions Other Than Those Pertaining to Line Construction.

The usual practice of the commission's engineer when making inspections to comply with the state law referred to above, which deals only with line construction, is also to carefully look over all generating plants and substations and include in his report recommendations in

regard to such plants for the improvement of the safety of employees and the public. There can be no doubt but that much good work has been done in this connection, and with the continuation of this work the commission feels assured that a decided reduction will be effected in the number of electrical accidents in the future.

General Orders Nos. 26 and 46.

As the utilities are reconstructing their lines to conform with the "Safety Law," they are also providing proper clearances at wire line crossings, power line crossings, railways, highways, etc., as provided by the commission's General Order No. 26.

General Order No. 46 providing for the guarding of movable parts of machinery, such as belts, cogwheels, etc., and other general safety conditions has been enforced by inspectors of the commission's gas and electric department wherever inspections are being made in connection with the "Safety Law."

Construction of Underground Chambers, etc.

Chapter 500 of the laws of 1911, providing certain standard for the construction of underground chambers, manholes, etc., operated by light and power companies, signal companies, etc., was amended in the 1917 session of the legislature, transferring to this commission the duty of its enforcement. The object of this law is the safety of employees and the public, and in accordance with its terms it will be necessary for the commission's gas and electric department to inspect all new construction and work constructed since 1911 in the state.

TABLE

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Atchison, Topeka and Santa Fe Railway Company		61		24
Los Angeles and San Diego Beach Railway		3		
Los Angeles and Salt Lake Railroad Company				
McCloud River Railroad Company				
Nevada-California-Oregon Railway		6		
Northwestern Pacific Railroad Company				
Southern Pacific Company		29		5
The Western Pacific Railroad Company				
Totals		99		29
<i>Casualties to Employees on Duty.</i>				
Arcata and Mad River Railroad Company				
Amador Central Railroad Company				
Atchison, Topeka and Santa Fe Railway Company		11	2	32
California Southern Railway Company				
California Western Railway and Navigation Company				
Iron Mountain Railway				
Los Angeles and San Diego Beach Railway				
Lake Tahoe Railway and Transportation Company				
Los Angeles and Salt Lake Railroad Company				
McCloud River Railroad Company				
Nevada-California-Oregon Railway				1
Northwestern Pacific Railroad Company		6		2
Ocean Shore Railroad Company				
Pacific Coast Railway Company				
Patterson and Western Railroad Company				
Riverside, Rialto and Pacific Railroad Company				
San Diego and Southeastern Railway Company				
San Joaquin and Eastern Railroad Company				
Sierra Railway of California				1
Southern Pacific Company		30	1	9
Sunset Railway Company				
Tonopah and Tidewater Railroad Company				
The Western Pacific Railroad Company				3
Yosemite Valley Railroad Company				
Totals		47	3	48
<i>Casualties to Employees Not on Duty.</i>				
Atchison, Topeka and Santa Fe Railway Company				
Northwestern Pacific Railroad Company				
Southern Pacific Company				
Totals				

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
Amador Central Railroad Company-----				
Atehison, Topeka and Santa Fe Railway Company-----				1
Los Angeles and Salt Lake Railroad Company-----				
Nevada-California-Oregon Railway -----				
Northwestern Pacific Railroad Company-----				
Ocean Shore Railroad Company-----				
San Diego and Arizona Railway Company-----				
Santa Maria Valley Railroad Company-----				
Sierra Railway of California-----				
Southern Pacific Company -----				
Sunset Railway Company-----				
The Western Pacific Railroad Company-----				
Totals -----				1
<i>Casualties to Other Persons (Not Trespassers).</i>				
Atehison, Topeka and Santa Fe Railway Company-----				
California Western Railway and Navigation Com- pany -----				
Los Angeles and San Diego Beach Railway-----				
Los Angeles and Salt Lake Railroad Company-----				
Northwestern Pacific Railroad Company-----				
Ocean Shore Railroad Company-----				
Pajaro Valley Consolidated Railroad Company-----				
Southern Pacific Company -----				
Sunset Railway Company-----				
The Western Pacific Railroad Company-----		1		
Totals -----		1		

—Continued.

OPERATION OF LOCOMOTIVES AND CARS ON STEAM RAILROADS.

Accidents to trains, cars or engines		Bursting of or defects in locomotive boilers or boiler attachments		Accidents to roadway or bridges not causing derailment		Coupling or uncoupling cars		While doing other work about trains		Striking overhead or side structures	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
	1								1		
	1								1		
									2		
	1						1		1		
	1						1		3		

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Atchison, Topeka and Santa Fe Railway Company--	1	1	-----	6
Los Angeles and San Diego Beach Railway-----	-----	-----	-----	-----
Los Angeles and Salt Lake Railroad Company-----	-----	1	-----	2
McCloud River Railroad Company-----	-----	-----	-----	1
Nevada-California-Oregon Railway-----	-----	-----	-----	-----
Northwestern Pacific Railroad Company-----	1	-----	2	7
Southern Pacific Company-----	1	4	1	23
The Western Pacific Railroad Company-----	-----	-----	-----	-----
Totals -----	3	6	3	39
<i>Casualties to Employees on Duty.</i>				
Arcata and Mad River Railroad Company-----	-----	-----	-----	-----
Amador Central Railroad Company-----	-----	-----	-----	-----
Atchison, Topeka and Santa Fe Railway Company--	3	27	2	37
California Southern Railway Company-----	-----	-----	-----	-----
California Western Railway and Navigation Com- pany-----	-----	1	-----	-----
Iron Mountain Railway-----	1	-----	-----	-----
Los Angeles and San Diego Beach Railway-----	-----	-----	-----	1
Lake Tahoe Railway and Transportation Company--	-----	-----	-----	-----
Los Angeles and Salt Lake Railroad Company-----	-----	2	-----	2
McCloud River Railroad Company-----	-----	1	-----	-----
Nevada-California-Oregon Railway-----	-----	-----	-----	-----
Northwestern Pacific Railroad Company-----	-----	3	-----	4
Ocean Shore Railroad Company-----	-----	-----	-----	-----
Pacific Coast Railway Company-----	-----	-----	-----	-----
Patterson and Western Railroad Company-----	-----	-----	-----	-----
Riverside, Rialto and Pacific Railroad Company--	-----	1	-----	1
San Diego and Southeastern Railway Company-----	-----	-----	-----	-----
San Joaquin and Eastern Railroad Company-----	-----	-----	-----	-----
Sierra Railway of California-----	-----	-----	-----	-----
Southern Pacific Company-----	3	68	1	73
Sunset Railway Company-----	-----	-----	-----	1
Tonopah and Tidewater Railway Company-----	-----	-----	-----	1
The Western Pacific Railroad Company-----	-----	5	-----	11
Yosemite Valley Railroad Company-----	-----	-----	-----	-----
Totals -----	7	108	3	131
<i>Casualties to Employees Not on Duty.</i>				
Atchison, Topeka and Santa Fe Railway Company--	-----	-----	1	-----
Northwestern Pacific Railroad Company-----	-----	-----	-----	-----
Southern Pacific Company-----	-----	-----	-----	-----
Totals -----	-----	-----	1	-----

—Continued.

OPERATION OF LOCOMOTIVES AND CARS ON STEAM RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
	30		3					1		2	125
	3								1		3
											7
	1										1
1	10										7
	25		2						1	4	18
	1								4	2	93
											1
1	70		5					1	6	8	255
											1
									2		2
1	63		2				2			9	239
									3		4
	1										5
										1	2
											1
											1
	5								3	2	16
									1		2
											2
	1		2				1		1		38
	1										1
											1
									1		1
											2
	1										1
									3		3
	1										2
	46	8	9			8	9		4	23	543
											2
											1
	3	1					1			1	26
	1										1
1	123	9	13			8	13		18	36	897
			1							1	1
							1				1
	2	1	1			1				2	3
	2	1	2			1	1			3	5

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
Amador Central Railroad Company-----				
Atchison, Topeka and Santa Fe Railway Company--	3	7		5
Los Angeles and Salt Lake Railroad Company-----				1
Nevada-California-Oregon Railway -----				
Northwestern Pacific Railroad Company-----				
Ocean Shore Railroad Company-----				
San Diego and Arizona Railway Company-----				
Santa Maria Valley Railroad Company-----				
Sierra Railway of California-----				
Southern Pacific Company -----	20	18	8	26
Sunset Railway Company-----				
The Western Pacific Railroad Company-----	1	1	2	2
Totals -----	24	26	10	31
<i>Casualties to Others (Not Trespassers).</i>				
Atchison, Topeka and Santa Fe Railway Company-----				1
California Western Railway and Navigation Com- pany -----				
Los Angeles and San Diego Beach Railway-----				
Los Angeles and Salt Lake Railroad Company-----		1		
Northwestern Pacific Railroad Company-----				
Ocean Shore Railroad Company-----				
Pajaro Valley Consolidated Railroad Company-----				
Southern Pacific Company -----				
Sunset Railway Company -----				
The Western Pacific Railroad Company-----				
Totals -----		1		1

—Concluded.

OPERATION OF LOCOMOTIVES AND CARS ON STEAM RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway or grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
								1		1	
	2	5	2	1	1	9	7		3	18	28
		1	2			2	1			3	4
							1				1
		3	1			4	1		1	7	3
					1						1
			1								1
			1								1
							1				1
4	15	17	8			32	6	2	1	84	76
							1				1
	1		1	2		1				6	5
4	18	26	16	3	2	48	18	4	5	119	122
2	4	2	1	16	69		7		2	20	86
					2						2
				5	5					5	3
			1	2	11					2	13
		1		5	4		3			6	7
					1						1
					2						2
	5	3	2	56	91	10	2		1	69	104
					3						3
											1
2	9	6	4	84	186	10	12		3	102	222

TABLE

RECAPITULATION OF ACCIDENTS OCCURRING IN CONN

Steam railroads	Accidents to trains					
	Other accidents.	Passenger trains		Passenger and freight train collisions.	Freight trains	
		Collisions	Derrailments.		Collisions	Derrailments.
Arcata and Mad River Railroad Company.....						
Amador Central Railroad Company.....						
Atchison, Topeka and Santa Fe Railway Company.....		4	1	1	25	27
California Southern Railway Company.....						
California Western Railroad and Navigation Company.....						
Iron Mountain Railroad.....						
Los Angeles and San Diego Beach Railway.....		1				
Lake Tahoe Railroad and Transportation Company.....						
Los Angeles and Salt Lake Railroad Company.....						
McCloud River Railroad Company.....					1	1
Nevada-California-Oregon Railway.....		1	3			
Northwestern Pacific Railroad Company.....				1	7	12
Ocean Shore Railroad Company.....						
Pacific Coast Railway Company.....						1
Pajaro Valley Consolidated Railroad Company.....						
Patterson and Western Railroad Company.....						
Riverside, Rialto and Pacific Railroad Company.....						
San Diego and Arizona Railway Company.....						
San Diego and Southeastern Railway Company.....						
Santa Maria Valley Railroad Company.....						
San Joaquin and Eastern Railroad Company.....						
Sierra Railway of California.....						5
Southern Pacific Company.....	16	3	6	4	71	57
Sunset Railway Company.....					1	2
Tonopah and Tidewater Railroad Company.....						
The Western Pacific Railroad Company.....			2	1	8	29
Yosemite Valley Railroad Company.....						1
Totals	16	9	12	7	113	135

No. 2.

ECTION WITH OPERATION OF LOCOMOTIVES AND CARS.

	Highway accidents			Casualties to—											
Total	Killed	Injured	Total	Passengers		Employees on duty		Employees not on duty		Trespassers		Other persons not trespassers		Total	
				K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
---	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
58	17	70	87	2	125	9	239	1	1	18	28	20	86	50	479
---	---	---	---	---	---	---	4	---	---	---	---	---	---	---	4
---	---	2	2	---	---	---	5	---	---	---	---	---	2	---	7
1	5	3	8	---	3	1	2	---	---	---	---	---	---	1	2
---	---	---	---	---	---	---	1	---	---	---	---	5	3	5	7
---	2	11	13	---	7	2	16	---	---	3	4	2	13	7	40
2	---	---	---	---	1	---	2	---	---	---	---	---	---	---	3
4	---	---	---	---	7	---	2	---	---	1	---	---	---	---	10
20	5	4	9	4	18	---	33	---	1	7	3	6	7	17	67
---	---	2	2	---	---	---	1	---	---	---	1	---	1	---	3
1	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
---	---	2	2	---	---	---	---	---	---	---	---	---	2	---	2
---	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
---	---	---	---	---	---	---	2	---	---	---	---	---	---	---	1
---	---	---	---	---	---	---	---	---	---	1	---	---	---	---	1
---	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
---	---	---	---	---	---	---	---	---	---	---	1	---	---	---	1
---	---	---	---	---	---	---	3	---	---	---	---	---	---	---	3
5	---	---	---	---	---	---	2	---	---	---	1	---	---	---	3
157	56	91	147	2	93	23	543	2	3	84	76	69	104	180	819
3	---	3	3	---	---	---	2	---	---	---	1	---	3	---	6
---	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
40	2	---	2	---	1	1	26	---	---	6	5	---	1	7	33
1	---	---	---	---	---	---	1	---	---	---	---	---	---	---	1
292	87	188	275	8	255	36	897	3	5	119	122	102	222	268	1,501

TABLE

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Bakersfield and Kern Electric Railway.....				
California Street Cable Railroad Company.....		20		
Central California Traction Company.....				
Glendale and Montrose Railway.....		1		
Los Angeles Railway Corporation.....		12		2
Monterey and Pacific Grove Railway Company.....				
Nevada County Traction Company.....				
Northern Electric Railway Company.....				
Pacific Electric Railway Company.....		12		1
Pacific Gas and Electric Company.....				
Petaluma and Santa Rosa Railway Company.....				
San Diego Electric Railway Company.....		7		7
Santa Barbara and Suburban Railway Company.....				
San Jose Railroads.....				
San Francisco-Oakland Terminal Railways.....		2		31
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....		2		
United Railroads of San Francisco.....		35		8
Totals		91		49
<i>Casualties to Employees on Duty.</i>				
California Street Cable Railroad Company.....		2		
Glendale and Montrose Railway.....		1		
Los Angeles Railway Corporation.....		7		
Modesto and Empire Traction Company.....		1		
Monterey and Pacific Grove Railway.....				
Northern Electric Railway Company.....				
Oakland, Antioch and Eastern Railway.....				
Pacific Electric Railway Company.....	1	2		1
Peninsular Railway Company.....				
San Francisco-Oakland Terminal Railways.....				1
San Francisco, Napa and Calistoga Railway.....				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				
Stockton Electric Railroad Company.....		1		
Tidewater Southern Railway Company.....		9		
United Railroads of San Francisco.....	1			1
Totals	2	23		3
<i>Casualties to Employees Not on Duty.</i>				
Central California Traction Company.....				
Pacific Electric Railway Company.....				
San Francisco-Oakland Terminal Railways.....				
Totals				

TABLE No. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
California Street Cable Railroad Company.....	-----	-----	-----	-----
Central California Traction Company.....	-----	-----	-----	-----
Northern Electric Railway Company.....	-----	-----	-----	-----
Pacific Electric Railway Company.....	-----	-----	-----	-----
Peninsular Railway Company.....	-----	-----	-----	-----
San Diego Electric Railway Company.....	-----	-----	-----	-----
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....	-----	-----	-----	-----
Union Traction Company.....	-----	-----	-----	-----
Totals	-----	-----	-----	-----
<i>Casualties to Other Persons Not Trespassers.</i>				
California Street Cable Railroad Company.....	-----	-----	-----	-----
Central California Traction Company.....	-----	-----	-----	-----
Humboldt Transit Company.....	-----	-----	-----	-----
Los Angeles Railway Corporation.....	-----	-----	-----	-----
Modesto and Empire Traction Company.....	-----	1	-----	-----
Monterey and Pacific Grove Railway Company.....	-----	-----	-----	-----
Northern Electric Railway Company.....	-----	-----	-----	-----
Oakland, Antioch and Eastern Railway.....	-----	-----	-----	-----
Pacific Electric Railway Company.....	-----	-----	-----	-----
Pacific Gas and Electric Company.....	-----	-----	-----	-----
Peninsular Railway Company.....	-----	-----	-----	-----
Petaluma and Santa Rosa Railway.....	-----	-----	-----	-----
Point Loma Railroad Company.....	-----	-----	-----	-----
San Diego Electric Railway Company.....	-----	-----	-----	-----
Santa Barbara and Suburban Railway Company.....	-----	-----	-----	-----
San Jose Railroads.....	-----	-----	-----	-----
San Francisco-Oakland Terminal Railways.....	-----	-----	-----	-----
San Francisco, Napa and Calistoga Railway Com- pany.....	-----	-----	-----	-----
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....	-----	-----	-----	-----
Stockton Electric Railroad Company.....	-----	-----	-----	-----
Tidewater Southern Railway Company.....	-----	-----	-----	-----
United Railroads of San Francisco.....	-----	-----	-----	-----
Visalia Electric Railway Company.....	-----	-----	-----	-----
Totals	-----	1	-----	-----

TABLE No. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Bakersfield and Kern Electric Railway.....		2		1
California Street Cable Railroad Company.....		1		8
Central California Traction Company.....				
Glendale and Montrose Railway.....				
Los Angeles Railway Corporation.....			1	145
Monterey and Pacific Grove Railway Company.....				1
Nevada County Traction Company.....				
Northern Electric Railway Company.....		1		6
Pacific Electric Railway Company.....	2	16	3	123
Pacific Gas and Electric Company.....		1	1	4
Petaluma and Santa Rosa Railway Company.....		1		
San Diego Electric Railway Company.....				11
Santa Barbara and Suburban Railway Company.....				1
San Jose Railroads.....			1	3
San Francisco-Oakland Terminal Railways.....				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				5
United Railroads of San Francisco.....		4		152
Totals	2	26	6	460
<i>Casualties to Employees on Duty.</i>				
California Street Cable Railroad Company.....				
Glendale and Montrose Railway.....				
Los Angeles Railway Corporation.....				2
Modesto and Empire Traction Company.....				
Monterey and Pacific Grove Railway.....				1
Northern Electric Railway Company.....		1		1
Oakland, Antioch and Eastern Railway.....				
Pacific Electric Railway Company.....		12		8
Peninsular Railway Company.....				
San Francisco-Oakland Terminal Railways.....		2		2
San Francisco, Napa and Calistoga Railway.....				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				
Stockton Electric Railroad Company.....				1
Tidewater Southern Railway Company.....				
United Railroads of San Francisco.....				2
Totals		15		17
<i>Casualties to Employees Not on Duty.</i>				
Central California Traction Company.....		1		
Pacific Electric Railway Company.....				3
San Francisco-Oakland Terminal Railways.....				
Totals		1		3

—Continued.

ATION OF LOCOMOTIVES AND CARS ON ELECTRIC RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
											3
	13										42
		1								1	1
2	44									3	203
	1										2
											1
	1										8
	13									5	165
										1	5
						2	4			2	1
	3										32
											1
										1	3
							1				34
	1										.8
									54		253
2	76	1				2	5		54	13	762
									2		4
	12				3						1
											24
	1										1
	2		1								3
						1					10
						1				1	6
	4		2			1	2		1	2	47
	1										2
	5								2		14
											1
							1				1
											1
1									2	1	3
						1			16	2	28
1	25		3		3	3	3		23	6	146
											1
1										1	3
							1		1		2
1							1		1	1	6

TABLE NO. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
California Street Cable Railroad Company-----	1			1
Central California Traction Company-----				
Northern Electric Railway Company-----				
Pacific Electric Railway Company-----		1		
Peninsular Railway Company-----	1			
San Diego Electric Railway Company-----				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----				
Union Traction Company-----				
Totals -----	2	1		1
<i>Casualties to Other Persons Not Trespassers.</i>				
California Street Cable Railroad Company-----				
Central California Traction Company-----				
Humboldt Transit Company-----				
Los Angeles Railway Corporation-----				
Modesto and Empire Traction Company-----				
Monterey and Pacific Grove Railway Company-----				
Northern Electric Railway Company-----				
Oakland, Antioch and Eastern Railway-----				
Pacific Electric Railway Company-----				
Pacific Gas and Electric Company-----				
Peninsular Railway Company-----				
Petaluma and Santa Rosa Railway-----				
Point Loma Railroad Company-----				
San Diego Electric Railway Company-----				
Santa Barbara and Suburban Railway Company-----				
San Jose Railroads-----				
San Francisco-Oakland Terminal Railways-----				
San Francisco, Napa and Calistoga Railway Com- pany-----				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----				2
Stockton Electric Railroad Company-----				
Tidewater Southern Railway Company-----				
United Railroads of San Francisco-----				
Visalia Electric Railway Company-----				
Totals -----				2

—Concluded.

ATION OF LOCOMOTIVES AND CARS ON ELECTRIC RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway or grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
										1	1
									1		1
						2	1			2	1
						12	8			12	9
										1	
						2				2	
						6	3			6	3
							1				1
						22	13		1	24	16
					6	1	1			1	7
				1						1	
					4						4
				23	193					23	193
					1		1				1
					4					2	2
				2						2	4
				5						5	
	2		6	32	110	7	22		1	39	141
			1	1			4			1	5
		1	1	1	1	1	3			3	5
					2						2
							1				1
						4	11			4	11
						1	4			1	4
									2		2
	1	1	4	1	5					2	10
							1	1	1	1	2
			2	8	28	2	8		1	10	41
							8		4		12
					1		1				2
				17	228					17	228
					1						1
	3	2	14	91	584	16	65	1	9	110	678

TABLE

RECAPITULATION OF ACCIDENTS OCCURRING IN CONN

Electric railroads	Accidents to trains					
	Other accidents.	Passenger trains		Passenger and freight train collisions.	Freight trains	
		Collisions	Derailments.		Collisions	Derailments.
Bakersfield and Kern Electric Railway Company.....						
California Street Cable Railroad Company.....		3				
Central California Traction Company.....						
Glendale and Montrose Railway.....		1				1
Humboldt Transit Company.....						
Los Angeles Railway Corporation.....		9	1			
Modesto and Empire Traction Company.....						
Monterey and Pacific Grove Railway Company.....						
Nevada County Traction Company.....						
Northern Electric Railway Company.....		1				
Oakland, Antioch and Eastern Railway.....						
Pacific Electric Railway Company.....		5	1	1	3	1
Pacific Gas and Electric Company.....						
Peninsular Railway Company.....						
Petaluma and Santa Rosa Railway Company.....						
Point Loma Railroad Company.....						
San Francisco-Oakland Terminal Railways.....		2				
San Diego Electric Railway Company.....		1	2			
Santa Barbara and Suburban Railway Company.....						
San Jose Railroads.....						
San Francisco, Napa and Calistoga Railway Company.....						
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....		1				
Stockton Electric Railroad Company.....						
Tidewater Southern Railway Company.....				1		
United Railroads of San Francisco.....		17	5			
Union Traction Company.....						
Visalia Electric Railway Company.....						
Totals		40	9	2	3	2

No. 4.

SECTION WITH OPERATION OF LOCOMOTIVES AND CARS.

	Highway accidents			Casualties to—											
Total	Killed	Injured	Total	Passengers		Employees on duty		Employees not on duty		Trespassers		Other persons not trespassers		Total	
				K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
3	1	6	6	1	42		4		1	1	1	7	2		3
2		4	4		1		1								2
10	23	193	216	3	203		24					23	193	26	420
		1	1		2		3					2			2
1	2	4	6		1		13		2	1	2	4	4		1
	5		5		8		1				5		6		6
11	15	127	142	5	165	2	47	1	3	12	9	39	141	59	365
	1	1	2	1	5							1	5	2	10
	1	1	2				2		1			3	5	4	7
		2	2		1								2		3
												1			1
2	5	5	10		34		14		2			2	10	2	60
3				2	32					2		4	11	8	43
					1							1	4	1	5
				1	3								2	1	5
							1			1	2			1	3
1	8	28	36		8		1			6	3	10	41	16	53
							1						12		13
1		1	1			1	3						2	1	5
22					253	2	28					17	228	19	509
															1
		1	1							1			1		1
56	61	374	435	13	762	6	149	1	6	25	18	109	676	154	1,611

TABLE

SUMMARY OF INDUSTRIAL ACCIDENTS REPORTED ON COM

Company	Accidents			
	While working on tracks or bridges		At freight houses, engine houses, stations, fuel stations, water stations, etc., when no moving car or locomotive is involved	
	Killed	Injured	Killed	Injured
<i>Steam Railroads.</i>				
Amador Central Railroad Company.....				
Atchison, Topeka and Santa Fe Railway Company.....	1	220	2	290
California Southern Railroad Company.....				1
California Western Railroad and Navigation Company.....		2		
Iron Mountain Railroad.....				
Los Angeles and Solt Lake Railroad Company.....		26		26
McCloud River Railroad Company.....		1		
Los Angeles and San Diego Beach Railway Company.....				
Modesto and Empire Traction Company.....				
Nevada-California-Oregon Railway.....				2
Northwestern Pacific Railroad Company.....		64		32
Ocean Shore Railroad Company.....		1		2
Pacific Coast Railway Company.....				1
Patterson and Western Railroad Company.....				
Riverside, Rialto and Pacific Railroad Company.....				1
San Diego and Arizona Railway Company.....		2		1
San Joaquin and Eastern Railroad Company.....		7		2
Sierra Railway Company of California.....		4		2
Stockton Terminal and Eastern Railroad Company.....		1		
Southern Pacific Company.....	4	424	1	446
Sunset Railway Company.....				2
Trona Railroad Company.....		1		
Tonopah and Tidewater Railroad Company.....				
The Western Pacific Railroad Company.....		37		27
Yosemite Valley Railroad Company.....		4		
Totals	5	794	3	835
<i>Electric Railroads.</i>				
Central California Traction Company.....				
Holton Interurban Railway Company.....				1
Los Angeles Railway Corporation.....		11		1
Northern Electric Railway Company.....		4		4
Pacific Electric Railway Company.....	1	61		57
Pacific Gas and Electric Company.....				
Peninsular Railway Company.....		3		
Petaluma and Santa Rosa Railway Company.....		2		
San Francisco, Napa and Calistoga Railway.....				1
San Francisco-Oakland Terminal Railways.....		37		6
Tidewater Southern Railway Company.....				1
United Railroads of San Francisco.....	2	12		4
Totals	3	130		75
Grand totals (steam and electric).....	8	924	3	910

No. 5.

MISSION'S FORM 14, FOR FISCAL YEAR ENDING JUNE 30, 1917.

to employees						Accidents to other persons						Total	
In and around machine and other shops		On boats and wharves		At other places		Visitors and other persons, not employees, having right on the premises or thereby permission of the railroad		Trespassers					
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured		
					2								
	418		16		27		8			3	979		
	1				1						3		
					1						3		
					2						2		
	11				1		2	1	1	1	67		
	1										2		
					1				1		2		
							1				1		
	20	1	4		3		2		1	1	126		
					1						4		
					1						1		
					5						1		
											8		
	4										9		
											10		
											1		
	522	2	56	1	34	1	20	2	3	11	1,505		
					1						2		
					1						2		
	59		5		17		1				146		
					1						5		
	1,036	3	81	1	99	1	34	3	6	16	2,885		
								1		1			
											1		
	2				4						18		
	4				3						15		
	30		13	1	12		1			2	174		
					1						1		
	1										4		
			2								4		
						1				1	1		
	29		4		5						81		
											1		
	22				22					2	60		
	88		19	1	47	1	1	1		6	360		
	1,124	3	100	2	146	2	35	4	6	22	3,245		

TABLE No. 6.

	1913		1914		1915		1916		1917	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
<i>Steam Railroads.</i>										
Passengers -----	17	414	8	353	8	482	6	307	8	255
Employees on duty -----	60	797	45	603	31	622	44	657	36	897
Employees not on duty -----	7	16	7	11	3	6	3	6	3	5
Trespassers -----	134	183	172	205	147	191	136	184	119	122
Other persons (not trespassers) -----	45	215	43	165	38	201	83	234	102	222
Total casualties -----	263	1,625	275	1,337	227	1,502	272	1,388	268	1,501
<i>Electric Railroads.</i>										
Passengers -----	36	1,544	42	1,693	14	1,075	8	775	13	762
Employees on duty -----	14	213	13	247	2	224	5	205	6	149
Employees not on duty -----	2	19	2	14	1	11	1	5	1	6
Trespassers -----	23	56	25	42	18	26	20	13	25	18
Other persons (not trespassers) -----	68	651	93	796	84	894	94	744	109	676
Total casualties -----	143	2,483	175	2,792	119	2,170	128	1,742	154	1,611
Grand total casualties (steam and electric) -----	406	4,108	450	4,129	346	3,672	400	3,130	422	3,112
<i>Grade Crossing Accidents.</i>										
Steam -----	45	192	47	150	34	123	79	189	87	188
Electric -----	38	185	46	228	39	215	47	216	61	374
Totals -----	83	377	93	378	73	338	126	405	148	562

CHAPTER X.

ISSUE OF SECURITIES.

1. Jurisdiction.

The jurisdiction of the Railroad Commission over the issue of stocks, bonds, notes and other evidences of indebtedness, payable at periods of more than twelve months after date, is defined by section 52 of the Public Utilities Act, effective March 23, 1912. This section was amended by an act approved April 24, 1915, effective August 8, 1915, relating to the issue of securities to reimburse the treasury of a public utility for surplus earnings expended for capital purposes. The regulation by the Railroad Commission of the issue of securities by the owners and operators of automobiles, jitney busses, auto trucks, stages and auto stages is provided for by the act of May 10, 1917.

Section 1 of the act of May 10, 1917, reads:

“SECTION 1. (a) The term ‘corporation,’ when used in this act, means a corporation, a company, an association or a joint stock association.

(b) The term ‘person,’ when used in this act, means an individual, a firm or a copartnership.

(c) The term ‘transportation company,’ when used in this act, means every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing and automobile, jitney bus, auto truck, stage or auto stage used in the transportation of persons or property as a common carrier for compensation over any public highway in this state between fixed termini or over a regular route and not operating exclusively within the limits of an incorporated city or town or of a city and county; *provided*, that the term ‘transportation company,’ as used in this act, shall not include corporations or persons, their lessees, receivers or trustees appointed by any court whatsoever, in so far as they own, control, operate or manage taxicabs, hotel busses or sightseeing busses, or any other carrier which does not come within the term ‘transportation company’ as herein defined.”

Section 6 of the act of May 10, 1917, reads:

“SEC. 6. No transportation company may issue any stock or stock certificate, or any bond, or any note or other evidence of indebtedness payable at a period of more than twelve months after the date thereof in such an amount that the aggregate amount of notes or other evidences of indebtedness at any one time outstanding shall exceed the amount of two thousand five hundred dollars, unless such transportation company, in addition to the other requirements of law, shall first have secured from the railroad commission an order authorizing such issue as stating the amount thereof and the purpose or purposes to which the issue or the proceeds thereof are to be applied and that, in the opinion of the railroad commission, the money, property or labor to be procured or paid for by such issue is reasonably required for the purpose or purposes specified in the order and that, except as otherwise permitted in the order in the case of bonds, notes and other evidences or indebtedness, such purpose or purposes are not, in whole or in part, reasonably chargeable to operating expenses or to income. Such order may be made, in the discretion of the railroad commission, either with or without a public hearing. Except as in this section otherwise provided, the provisions of section fifty-two of the public utilities act referring to the purposes for which stocks and stock certificates, bonds, notes and other evidences of indebtedness, may be issued and the application of and the accounting for the proceeds thereof, the powers and duties of the railroad commission and the rights and duties of public utilities with reference thereto, the legal status of stocks and stock certificates and of bonds, notes, and other evidences of indebtedness, issued without an order of the railroad commission then in effect, and the relationship of the State of California to such stocks and stock certificates, and such bonds, notes and other evidences of indebtedness, shall apply to and govern the issue of stocks and stock certificates, and of bonds, notes and other evidences of indebtedness, of transportation companies with the same force and effect as though section fifty-two of the public utilities act were restated in this section with the substitution of the words ‘transportation company’ for the words ‘public utility’

and of the words 'transportation companies' for the words 'public utilities.' The provisions of section fifty-seven of the public utilities act referring to fees to be charged and collected by the railroad commission for certificates authorizing the issue of bonds, notes or other evidences of indebtedness of public utilities shall apply to and govern authorizations by the railroad commission of the issue by transportation companies of bonds, notes or other evidences of indebtedness."

The Railroad Commission has aimed to bring about a system of public utility finance that will meet the growing needs of the state. This not only means the obtaining of the money, but carries with it the safeguarding of the investment.

The state of California, through its Railroad Commission does not guarantee, directly or indirectly, any investment in public utilities, nor the success of any public utility. The Railroad Commission has established, however, the doctrine that a utility so long as it gives adequate service at reasonable rates, will be protected against competition. Existing utilities will be protected against competition in their present field of operations so long as they give the public a complete, adequate and satisfactory service at rates as low as could reasonably be offered in any competitive condition. The rates and service must be voluntary, immediate and continuous before the threat of competition, as a prerequisite to this protection of the state. In this way protection is afforded to all fair and progressive utilities. They are given a free hand to develop and use the protection thus afforded to stabilize their securities.

SECURITIES AUTHORIZED TO BE ISSUED

From March 23, 1912, to June 30, 1917, the Railroad Commission has passed on applications involving the sum of \$873,808,064.78 of securities. Of this amount, \$764,597,882.69 was authorized, \$76,849,546.73 denied and \$32,360,635.36 dismissed.

During the year ending June 30, 1917, the Railroad Commission has passed on \$102,818,085.09 of stocks, bonds, notes and certificates of indebtedness as compared with \$242,523,095.34 during the preceding year. The following table shows the amounts:

	Year ending June 30, 1916	Year ending June 30, 1917
Applications granted -----	\$231,644,870 44	\$99,624,659 09
Application denied -----	3,273,747 66	2,185,026 00
Applications dismissed -----	7,604,477 44	1,008,400 00
Totals -----	\$242,523,095 34	\$102,818,085 09

The purposes for which and the amount of stocks, bonds, notes and certificates of indebtedness which the Railroad Commission authorized to be issued during the years ending June 30, 1916, and June 30, 1917, is shown by the following table:

Purpose	Year ending June 30, 1916	Year ending June 30, 1917	Decrease
Additions and betterments -----	\$76,566,886 85	\$39,966,512 66	\$36,600,374 19
Refunding -----	23,388,263 39	13,844,829 79	9,543,433 60
Collateral -----	7,765,020 00	1,195,756 30	6,569,263 70
Reorganization -----	123,892,800 00	44,597,560 34	79,295,239 66
Miscellaneous -----	31,900 00	20,000 00	11,900 00
Totals -----	\$231,644,870 24	\$99,624,659 09	\$132,020,211 15

The amount of securities authorized to be issued during 1916-1917, as compared with 1915-1916, decreased, \$132,020,211.15 or 56.99 per cent. Of the \$132,020,211.15 decrease, about 60 per cent is due to a decrease in the issue of securities for reorganization purposes, 27.8 per cent for additions and betterments; 7.5 per cent for refunding, 4.5 per cent for collateral and .2 per cent for miscellaneous. During the year ending June 30, 1916, the commission authorized The Western Pacific Railroad Company to issue \$75,000,000.00 of stock for reorganization purposes and \$20,000,000.00 of bonds for additions and betterments. The \$95,000,000.00 represents about 72 per cent of the decrease.

Table 1 following shows the total amount, segregated as to utilities, of stocks, bonds and notes applied for, authorized, denied and dismissed during the fiscal year ending June 30, 1917, and the amount pending June 30, 1917.

Table 2 following shows the purpose and amount of stock, bonds and notes applied for, authorized, denied and dismissed during the fiscal year 1917 and the amount pending June 30, 1917.

TABLE

SHOWING AMOUNT OF STOCK, BONDS AND NOTES, APPLIED FOR, AUTHOR
STATE OF CALIFORNIA, FROM JULY 1, 1916, TO JUNE

Class of utility	Stock			
	Applied	Authorized	Denied	Dismissed
Steam railroad companies..	\$1,709,600 00	\$926,900 00	\$434,200 00	-----
Electric railway companies..	926,000 00	719,100 00	-----	\$289,900 00
Gas and electric companies..	38,020,131 00	37,449,563 00	121,940 00	239,500 00
Water companies	1,653,715 00	1,106,169 00	152,701 00	-----
Telephone and telegraph companies	23,694 00	5,270,774 00	42,620 00	-----
Warehouse companies	114,120 00	92,700 00	18,900 00	-----
Car companies	-----	-----	-----	-----
Pipe line companies.....	24,843,333 00	24,843,333 00	-----	-----
Steamship companies	-----	-----	-----	-----
Totals	\$69,290,593 00	\$70,408,539 00	\$770,361 00	\$529,400 00

¹Total amount pending on June 30, 1917, irrespective of the date of application.

TABLE No. 1

SHOWING AMOUNT OF STOCK, BONDS AND NOTES, APPLIED FOR, AUTHOR
STATE OF CALIFORNIA, FROM JULY 1, 1916, TO JUNE

Class of utility	Notes			
	Applied	Authorized	Denied	Dismissed
Steam railroad companies..	\$17,393 05	\$17,393 05	-----	-----
Electric railway companies..	717,117 45	317,264 10	-----	-----
Gas and electric companies..	1,990,862 30	1,808,862 30	\$82,000 00	-----
Water companies	757,900 00	656,950 00	-----	\$3,000 00
Telephone and telegraph companies	30,400 00	900 00	-----	7,000 00
Warehouse companies	33,000 00	33,000 00	-----	-----
Car companies	-----	-----	-----	-----
Pipe line companies.....	-----	-----	-----	-----
Steamship companies	5,000 00	5,000 00	-----	-----
Totals	\$3,551,672 80	\$2,839,369 45	\$82,000 00	\$10,000 00

¹Total amount pending on June 30, 1917, irrespective of the date of application.

No. 1.

IZED, DENIED AND DISMISSED, BY THE RAILROAD COMMISSION OF THE
30, 1917, AND THE AMOUNT PENDING JUNE 30, 1917.

Bonds					
Pending ¹	Applied	Authorized	Denied	Dismissed	Pending ²
\$348,500 00	\$4,252,940 30	\$4,152,940 30	\$100,000 00		
2,000,000 00	1,023,700 00	843,700 00	42,800 00	\$320,000 00	\$12,800,000 00
654,378 00	9,615,500 00	9,554,335 00	1,129,165 00	92,000 00	486,000 00
100,525 00	2,835,982 59	2,067,975 34	50,000 00	57,000 00	661,007 25
1,500,800 00	26,000 00	9,757,800 00	10,700 00		611,000 00
2,520 00					
	3,000,000 00				3,000,000 00
\$4,606,723 00	\$20,754,122 89	\$26,376,750 64	\$1,332,665 00	\$469,000 00	\$17,558,007 25

—Concluded.

IZED, DENIED AND DISMISSED, BY THE RAILROAD COMMISSION OF THE
30, 1917, AND THE AMOUNT PENDING JUNE 30, 1917.

Total stocks, bonds and notes					
Pending ¹	Applied	Authorized	Denied	Dismissed	Pending ¹
	\$5,979,933 35	\$5,097,233 35	\$534,200 00		\$348,500 00
\$7,164,627 56	2,666,817 45	1,880,064 10	42,800 00	\$609,900 00	21,964,627 56
100,000 00	49,626,493 30	48,812,760 30	1,333,105 00	331,500 00	1,240,378 00
106,950 00	5,247,597 59	3,831,094 34	202,701 00	60,000 00	868,482 25
29,500 00	80,094 00	15,029,474 00	53,320 00	7,000 00	2,141,300 00
	147,120 00	125,700 00	18,900 00		2,520 00
5,000 00	27,843,333 00	24,843,333 00			3,005,000 00
	5,000 00	5,000 00			
\$7,406,077 56	\$91,596,388 69	\$99,624,659 09	\$2,185,026 00	\$1,008,400 00	\$29,570,807 81

TABLE

SHOWING PURPOSE AND AMOUNT OF STOCK, BONDS AND NOTES APPLIED
SION OF THE STATE OF CALIFORNIA, FROM JUNE 30, 1916, TO

Class of utility	Stock			
	Applied	Authorized	Denied	Dismissed
<i>Additions and Betterments.</i>				
Steam railroads -----	\$1,416,500 00	\$897,700 00	\$170,300 00	-----
Electric railways -----	646,000 00	689,100 00	-----	\$39,900 00
Gas and electric com- panies -----	987,553 00	508,013 00	66,940 00	239,500 00
Water companies -----	235,865 00	168,719 00	76,301 00	-----
Telephone and telegraph companies -----	23,694 00	169,574 00	4,120 00	-----
Warehouse companies ----	114,120 00	92,700 00	18,900 00	-----
Car companies -----	-----	-----	-----	-----
Pipe line companies -----	24,843,333 00	24,843,333 00	-----	-----
Steamship companies -----	-----	-----	-----	-----
Totals -----	\$28,267,065 00	\$27,369,139 00	\$336,561 00	\$279,400 00
<i>Refunding.</i>				
Steam railroads -----	\$293,100 00	\$29,200 00	\$263,900 00	-----
Electric railways -----	30,000 00	30,000 00	-----	-----
Gas and electric com- panies -----	10,910,000 00	10,916,850 00	-----	-----
Water companies -----	6,100 00	6,100 00	-----	-----
Telephone and telegraph companies -----	-----	-----	-----	-----
Warehouse companies ----	-----	-----	-----	-----
Car companies -----	-----	-----	-----	-----
Pipe line companies -----	-----	-----	-----	-----
Steamship companies -----	-----	-----	-----	-----
Totals -----	\$11,239,200 00	\$10,982,150 00	\$263,900 00	-----
<i>Collateral.</i>				
Steam railroads -----	-----	-----	-----	-----
Electric railways -----	-----	-----	-----	-----
Gas and electric com- panies -----	\$50,000 00	-----	\$50,000 00	-----
Water companies -----	-----	-----	-----	-----
Telephone and telegraph companies -----	-----	-----	-----	-----
Warehouse companies ----	-----	-----	-----	-----
Car companies -----	-----	-----	-----	-----
Pipe line companies -----	-----	-----	-----	-----
Steamship companies -----	-----	-----	-----	-----
Totals -----	\$50,000 00	-----	\$50,000 00	-----

No. 2.

FOR, AUTHORIZED, DENIED AND DISMISSED, BY THE RAILROAD COMMISSION, JULY 1, 1917, AND THE AMOUNT PENDING ON JUNE 30, 1917.

Pending ¹	Total stocks, bonds and notes				
	Applied	Authorized	Denied	Dismissed	Pending ¹
\$348,500 00	\$3,459,484 00	\$3,359,484 00	\$100,000 00		
	303,000 00	373,000 00	42,800 00	\$70,000 00	
611,500 00	7,158,500 00	7,722,500 00	529,000 00	92,000 00	\$461,000 00
100,525 00	788,007 25	55,000 00	15,000 00	57,000 00	661,007 25
	26,000 00	26,500 00	10,700 00		14,000 00
2,520 00					
	3,000,000 00				3,000,000 00
\$1,063,045 00	\$14,734,991 25	\$11,536,484 00	\$697,500 00	\$219,000 00	\$4,136,007 25
	\$750,000 00	\$750,000 00			
	399,700 00	149,700 00		\$250,000 00	\$12,800,000 00
	675,000 00	173,000 00	\$502,000 00		
	30,000 00	30,000 00			
	\$1,854,700 00	\$1,102,700 00	\$502,000 00	\$250,000 00	\$12,800,000 00
	\$43,456 30	\$43,456 30			
	301,000 00	301,000 00			
	550,000 00	550,000 00			
		301,300 00			
	\$894,456 30	\$1,195,756 30			

TABLE NO. 2

SHOWING PURPOSE AND AMOUNT OF STOCK, BONDS AND NOTES APPLIED
SION OF THE STATE OF CALIFORNIA, FROM JUNE 30, 1916, TO

Class of utility	Stock			
	Applied	Authorized	Denied	Dismissed
<i>Reorganization.</i>				
Steam railroads -----				
Electric railways -----				
Gas and electric com- panies -----	\$26,072,578 00	\$26,024,700 00	\$5,000 00	
Water companies -----	1,411,750 00	931,350 00	76,400 00	
Telephone and telegraph companies -----		5,101,200 00	38,500 00	
Warehouse companies -----				
Car companies -----				
Pipe line companies -----				
Steamship companies -----				
Totals -----	\$27,484,328 00	\$32,057,250 00	\$119,900 00	
<i>Miscellaneous.</i>				
Steam railroads -----				
Electric railways -----	\$250,000 00			\$250,000 00
Gas and electric com- panies -----				
Water companies -----				
Telephone and telegraph companies -----				
Warehouse companies -----				
Car companies -----				
Pipe line companies -----				
Steamship companies -----				
Totals -----	\$250,000 00			\$250,000 00

¹Total amount pending on June 30, 1917, irrespective of the date of application.

--Continued.

FOR, AUTHORIZED, DENIED AND DISMISSED, BY THE RAILROAD COMMIS-
JULY 1, 1917, AND THE AMOUNT PENDING ON JUNE 30, 1917.

Pending¹	Total stocks, bonds and notes				
	Applied	Authorized	Denied	Dismissed	Pending¹
\$2,000,000 00					
42,878 00	\$1,782,000 00	\$1,658,895 00	\$98,165 00		\$25,000 00
	1,467,975 34	1,432,975 34	35,000 00		
1,500,800 00		9,430,000 00			597,000 00
\$3,543,678 00	\$3,249,975 34	\$12,521,810 34	\$133,165 00		\$622,000 00
	20,000 00	20,000 00			
	\$20,000 00	\$20,000 00			

TABLE No. 2

SHOWING PURPOSE AND AMOUNT OF STOCK, BONDS AND NOTES APPLIED
SION OF THE STATE OF CALIFORNIA, FROM JUNE 30, 1916, TO

Class of utility	Notes			
	Applied	Authorized	Denied	Dismissed
<i>Additions and Betterments.</i>				
Steam railroads -----	\$7,393 05	\$7,393 05		
Electric railways -----	18,246 61	18,246 61		
Gas and electric com- panies -----	526,500 00	376,500 00	\$50,000 00	
Water companies -----	724,150 00	620,750 00		
Telephone and telegraph companies -----	6,000 00			
Warehouse companies ---	33,000 00	33,000 00		
Car companies -----				
Pipe line companies ---				
Steamship companies ---	5,000 00	5,000 00		
Totals -----	\$1,320,289 66	\$1,060,889 66	\$50,000 00	
<i>Refunding.</i>				
Steam railroads -----	\$10,000 00	\$10,000 00		
Electric railways -----	698,870 84	299,017 49		
Gas and electric com- panies -----	1,445,862 30	1,413,862 30	\$32,000 00	
Water companies -----	30,750 00	36,200 00		
Telephone and telegraph companies -----	24,400 00	900 00		\$7,000 00
Warehouse companies ---				
Car companies -----				
Pipe line companies ---				
Steamship companies ---				
Totals -----	\$2,209,883 14	\$1,759,979 79	\$32,000 00	\$7,000 00
<i>Collateral.</i>				
Steam railroads -----				
Electric railways -----				
Gas and electric com- panies -----				
Water companies -----				
Telephone and telegraph companies -----				
Warehouse companies ---				
Car companies -----				
Pipe line companies ---				
Steamship companies ---				
Totals -----				

—Continued.

FOR, AUTHORIZED, DENIED AND DISMISSED, BY THE RAILROAD COMMIS-
JULY 1, 1917, AND THE AMOUNT PENDING ON JUNE 30, 1917.

Pending ¹	Total stocks, bonds and notes				
	Applied	Authorized	Denied	Dismissed	Pending ¹
	\$4,883,377 05	\$4,264,577 05	\$270,300 00		\$348,500 00
	967,246 61	1,080,346 61	42,800 00	\$109,900 00	
\$100,000 00	8,672,553 00	8,607,013 00	645,940 00	331,500 00	1,172,500 00
103,400 00	1,748,022 25	844,469 00	91,301 00	57,000 00	864,932 25
6,000 00	55,694 00	196,074 00	14,820 00		20,000 00
	147,120 00	125,700 00	18,900 00		2,520 00
5,000 00	27,843,333 00	24,843,333 00			3,005,000 00
	5,000 00	5,000 00			
\$214,400 00	\$44,322,345 91	\$39,966,512 66	\$1,084,061 00	\$498,400 00	\$5,413,452 25
	\$1,053,100 00	\$789,200 00	\$263,900 00		
\$7,164,627 56	1,128,570 84	478,717 49		\$250,000 00	\$19,964,627 56
	13,030,862 30	12,503,712 30	534,000 00		
3,550 00	66,850 00	72,300 00			3,550 00
23,500 00	24,400 00	900 00		7,000 00	23,500 00
\$7,191,677 56	\$15,303,783 14	\$13,844,829 79	\$797,900 00	\$257,000 00	\$19,991,677 56
	\$43,456 30	\$43,456 30			
	301,000 00	301,000 00			
	50,000 00		\$50,000 00		
	550,000 00	550,000 00			
		301,300 00			
	\$944,456 30	\$1,195,756 30	\$50,000 00		

TABLE No. 2

SHOWING PURPOSE AND AMOUNT OF STOCK, BONDS AND NOTES APPLIED
SION OF THE STATE OF CALIFORNIA, FROM JUNE 30, 1916, TO

Class of utility	Notes			
	Applied	Authorized	Denied	Dismissed
<i>Reorganization.</i>				
Steam railroads -----				
Electric railways -----				
Gas and electric com- panies -----	\$18,500 00	\$18,500 00		
Water companies -----	3,000 00			\$3,000 00
Telephone and telegraph companies -----				
Warehouse companies -----				
Car companies -----				
Pipe line companies -----				
Steamship companies -----				
Totals -----	\$21,500 00	\$18,500 00		\$3,000 00
<i>Miscellaneous.</i>				
Steam railroads -----				
Electric railways -----				
Gas and electric com- panies -----				
Water companies -----				
Telephone and telegraph companies -----				
Warehouse companies -----				
Car companies -----				
Pipe line companies -----				
Steamship companies -----				
Totals -----				

*Total amount pending on June 30, 1917, irrespective of the date of application.

—Concluded.

FOR, AUTHORIZED, DENIED AND DISMISSED, BY THE RAILROAD COMMISSION, JULY 1, 1917, AND THE AMOUNT PENDING ON JUNE 30, 1917.

Pending ¹	Bonds				
	Applied	Authorized	Denied	Dismissed	Pending ¹
					\$2,000,000 00
	\$27,873,078 00	\$27,702,035 00	\$103,165 00		67,878 00
	2,882,725 34	2,364,325 34	111,400 00	\$3,000 00	
		14,531,200 00	38,500 00		2,097,800 00
	\$30,755,803 34	\$44,597,560 34	\$253,065 00	\$3,000 00	\$4,165,678 00
	\$270,000 00	\$20,000 00		\$250,000 00	
	\$270,000 00	\$20,000 00		\$250,000 00	

STOCKS, BONDS AND NOTES

Of the securities applied for, 73.46 per cent represents stock, 22.66 per cent bonds and 3.88 per cent notes.

Of the securities authorized 70.67 per cent represents stock, 26.48 per cent represents bonds and 2.85 per cent represents notes.

Of the securities denied 35.26 per cent represents stock, 60.99 per cent represents bonds and 3.75 per cent represents notes.

Of the securities dismissed 52.50 per cent represents stock, 46.51 per cent represents bonds and .99 per cent represents notes.

Of the pending applications 15.58 per cent represents stock, 59.37 per cent represents bonds and 25.05 per cent represents notes.

Assuming that all the stocks, bonds and notes authorized, denied, dismissed and pending were applied for during the fiscal year ending June 30, 1917, we obtain the following ratios:

	Applied (Per cent)	Authorized (Per cent)	Denied (Per cent)	Dismissed (Per cent)	Pending (Per cent)
Stocks -----	100	92.26	1.01	.69	6.04
Bonds -----	100	57.67	2.91	1.03	38.39
Notes -----	100	27.47	.79	.10	71.64
Totals -----	100	75.25	1.65	.76	22.34

PURPOSES OF ISSUES

The following tabulation shows the percentage of stocks, bonds, notes and certificates applied for, authorized, denied, dismissed and pending for additions and betterments, reorganizations, refunding, collateral and miscellaneous purposes. (Data for fiscal year ending June 30, 1917.)

Purpose	Applied (Per cent)	Authorized (Per cent)	Denied (Per cent)	(Per cent) Dismissed	Pending (Per cent)
Additions and betterments-----	48.39	40.12	49.61	49.42	18.31
Refunding -----	16.71	13.90	36.52	25.49	67.61
Collateral -----	1.03	1.20	2.29	-----	-----
Reorganization -----	33.57	44.76	11.58	.30	14.08
Miscellaneous -----	.30	.02	-----	24.79	-----
Totals -----	100.00	100.00	100.00	100.00	100.00

REFERENCE TO DECISIONS

Reference will now be made to a few significant decisions made by the Railroad Commission during the year ending June 30, 1917, on applications for authority to issue securities.

In Application No. 2651, Southern California Edison Company sought permission to acquire the properties and certain securities of

Pacific Light and Power Corporation. In granting the application, the commission referring to overcapitalization, says:

"I believe it to be unnecessary in this proceeding to come to a definite conclusion as to the value of the properties involved. It is apparent from the showing made that the capitalization in relation to value of property is not such as would be sanctioned by this commission if we were now considering the creation of a new public utility organization. But we can not approach the matter from this standpoint because we are dealing with two existing institutions, and we are informed by applicants that the proposed capitalization is as low as they have been able or will be able to bring about. In other words, that unless permitted to consolidate on the terms proposed, no consolidation is possible. Therefore we are confronted with a situation where by consolidation total capitalization is considerably cut down and large savings are made in operating expenses and greater efficiencies will be brought about.

"In my judgment this matter should be considered as a step in the right direction and as such should be sanctioned. It by no means should be considered a finality in the financial set-up of these consolidated organizations.

"I would be unwilling to recommend that this application be granted as submitted with the understanding that the relationship between property and capitalization were to remain constant or as at present. I can recommend that this consolidation be authorized under the plan of capitalization contemplated only upon the condition that gradually the relationship between the property value and capitalization be brought to a more conservative basis. The applicant has asserted its desire and willingness to adopt such a course as a fixed policy to harmonize its financial framework with the general policies of this commission."

In Application No. 2661, San Diego Consolidated Gas and Electric Company sought permission to issue \$25,000.00 of bonds and \$13,966.85 of stock to acquire the properties of Oceanside Electric and Gas Company. In a prior proceeding the commission authorized Oceanside Electric and Gas Company to sell its properties to San Diego Consolidated Gas Company for \$37,716.85. The reproduction cost of the properties was estimated at \$47,139.00; the reproduction cost less depreciation at \$28,467.00. The commission was of the opinion that the amount paid for the properties was in excess of the fair value thereof.

In its decision authorizing the issue of \$25,000.00 of bonds and \$8,500.00 of stock to purchase the properties the commission says:

“ * * * That securities should not be issued against such excess is, of course, elemental. The excess should be charged against surplus, so that it is paid for by the stockholders of San Diego Consolidated Gas and Electric Company out of their pockets in the form of diminished dividends. Under such an arrangement there would be no prejudice either to the rate payers of San Diego Consolidated Gas and Electric Company or to the holders of its securities.”

By Decision No. 3987, dated January 8, 1917, the Railroad Commission authorized Pacific Gas and Electric Company to issue at not less than 90 per cent of their face value and accrued interest its general and refunding mortgage bonds in such an amount as may be necessary to realize \$1,491,151.35, expended to acquire the properties of Oro Electric Corporation and affiliated companies. Referring to the public interest in the consolidation of the properties, the commission in its decision says:

“That a very substantial benefit and advantage will accrue to Pacific Gas and Electric Company if the consolidation herein applied for is authorized, is clear from the evidence herein. Such consolidation can not be consummated, under the laws of this state, unless the state, acting through the Railroad Commission, grants its consent thereto. This consent should not be granted unless the public interest will be advanced thereby. It is not sufficient that Pacific Gas and Electric Company is to derive a benefit from the bargain. The fundamental test, which overrides any benefit to any single party, is whether or not the public interest will be served by the consolidation.

“In this connection, we must remember that the consolidation herein proposed will result in the elimination of any possible competition between Pacific Gas and Electric Company and the Oro corporations. If the public is to be deprived of the benefits of possible competition between these companies, it has the right to expect, in lieu thereof, substantial benefits resulting from the proposed consolidation. Otherwise, the petition should be denied.”

In the same decision the commission suggested to Pacific Gas and Electric Company, that it should pursue a liberal policy of extensions in the territory in which the Oro companies operated, and that in passing on requests for extensions in this territory, it should look largely

to the development of the future as well as to the immediate business of the present. To quote further from the decision :

“Unless electric companies which, during good behavior, may enjoy a practical monopoly in the thickly populated districts of this state, are willing to make extensions liberally in to outlying undeveloped sections of the state, there is very serious question as to whether the policy of regulated monopoly of such public utilities as may be referred to as natural monopolies, which policy is now the settled policy of the state, will be a blessing to our people in the long run.”

By Decision No. 3845, dated November 4, 1916, the Railroad Commission authorized Southern California Telephone Company to issue stock and bonds in the aggregate sum of \$14,000,000.00, the bonds not to exceed \$9,330,000.00, to acquire the properties of Home Telephone and Telegraph Company of Los Angeles and that part of the property operated by the Pacific Telephone and Telegraph Company, except its toll lines, which is located in a designated area, including most of the city of Los Angeles and certain municipalities and unincorporated territory adjacent thereto.

The commission in its decision rejects the request of the applicants that it determine the amount of securities to be issued to each of the vendor companies. To quote from the decision :

“The general public, however, is not so much interested in the amount of securities which will be issued to the Home company and the Pacific company, respectively, as in the total amount of securities issued by the Southern company, on which it will hereafter expect to earn interest and dividends. If the total amount of securities to be issued by the Southern company is not unfairly high, the general public is not so much interested in the division of these securities as between the Home company and the Pacific company, or in the question as to which of these companies has driven the better bargain.

“The amount of securities to be issued by the Southern company was based on the ‘structural value’ of the properties as estimated by the engineers of petitioners herein, which value we find to be in excess of the present fair value of the properties. For this reason and the other reasons hereinbefore suggested a readjustment of the amount of securities which the Southern company may be allowed to issue must be made.

“After careful consideration of all the factors bearing on the question, including the earning power of the Southern company at reasonable rates, we have concluded that the Southern company

may be authorized to issue, in exchange for the properties of the Home company and the Pacific company as of December 31, 1915, capital stock and bonds not exceeding the face or par value of \$14,000,000.00 (as compared with \$16,098,500.00 herein applied for), of which amount bonds of the Southern company may be issued of a total face value not to exceed the sum of \$9,330,000.00 (as compared with \$9,927,000.00 herein applied for.)”

Before permitting the consolidation of the telephone properties in Santa Barbara the Railroad Commission insisted upon a downward revision of the proposed capitalization of the Santa Barbara Telephone Company. In Decision No. 3747, dated October 2, 1916, relating to the consolidation of the properties, the commission says:

“We have here a proceeding in which the telephone companies which have been competing with one another, as well as the public, in the territory affected, are agreed in desiring a consolidation of the existing telephone properties. That the service, both local and long distance, will be extended is clear. The rates which we are authorizing seem to be just and reasonable, on the facts now at our command, for the service to be performed. The amount and character of securities to be issued by Santa Barbara company must be made reasonable before the consolidation can become effective, so that the rate payers of the future will not be burdened by reason of excessive interest and dividend payments anticipated by the parties from an excessive amount of securities now authorized.”

The suggestion of the Railroad Commission was carried out by the companies and the final authority to consolidate granted by Decision No. 3856, dated November 6, 1916.

During the year the reorganization of Peoples Water Company and the transfer of its properties to East Bay Water Company was consummated.

The company sought an order from the commission directing it to pay \$143,000.00 of unpaid reorganization expenses. In its Decision No. 4034, dated January 20, 1917, the commission referring to this matter says:

“The commission is not in a position at this time intelligently to pass upon the question of whether the expenses of reorganization are proper or excessive. A large part of these expenses have already been paid and it is impossible adequately to consider the remainder without giving consideration to those already disposed of. Furthermore, all of these expenses, in effect, have been agreed to by all of the parties owning this property in what is called the

reorganization agreement. On the other hand, I do not believe that these reorganization expenses should be charged against the public. Obviously the public was not at fault and can not be held responsible for the financial difficulties of this company; in fact, it must be conceded that reorganization became necessary because of the acts of the owners of the property.

“I recommend, therefore, that instead of analyzing the reorganization expenses with a view to approving or disapproving of them in whole or in part, we place the responsibility for their payment where it belongs, to wit, with the owners of the property, but at the same time that we insist that these expenses shall not become a charge against the public.”

CHAPTER XI.

VALUATIONS.

Since the Public Utilities Act became effective, the Railroad Commission has been actively engaged in the work of valuing the properties of public utilities.

These valuations are of use in different kinds of proceedings before the Railroad Commission. Such valuations are obviously material in rate-fixing inquiries. Further, if a utility applies to the Railroad Commission for authority to issue stock, bonds, or notes, or if a utility is to be reorganized financially, the relation of the outstanding and proposed securities to the value of the utility's property is extremely important. Again, it is important to know in cases where public utility property is being transferred either to another utility or to the public, the relation which the consideration given for the property bears to the value thereof. Also, in eminent domain proceedings in which municipalities or other bodies seek to acquire by condemnation the property of public utilities, the Railroad Commission is vested with jurisdiction to determine the just compensation to be paid for such property.

On the following pages will be found parallel tables which show the salient features of the valuations made by the commission up to date.

The table is not representative of the valuation work actually being done because most of the larger appraisals undertaken during the year have not as yet been completed, and the tables show nothing but the results of completed work.

Many of the valuations made for one purpose are used for other purposes, after they have been revised or rechecked. Several of the appraisals which are listed in last year's report have again been checked during the year, so the increase in the amount of property represented by the valuation figures is not an index of the amount of work which has been done.

UNITED RAILROADS VALUATION

Some months ago the United Railroads advised the commission that it intended to file an application to issue securities in connection with a financial reorganization of its property. As the books of the United Railroads and its subsidiary companies were incomplete, the Railroad Commission decided to make a valuation of its property. By making the valuation in advance of the filing of the application the figures of the engineering department would be available when they were needed and a long delay would be avoided. An inventory of a property, such

as the United Railroads, where there are so many different kinds of rail and track, including cable roads, built at various times and with various construction standards during the past forty years, is an extremely complex undertaking. It is expected that the appraisal will be completed during September of this year.

ELECTRIC UTILITY VALUATIONS

Two cases involving rate charges and alleged discrimination in connection with the business of the Sierra and San Francisco Power Company, which cases became acute after hearings held in the early months of this year, determined the commission to make an appraisal of the property of this company. The commission itself had practically completed a field inventory and in March, 1917, the engineers of the commission commenced their check. During that month and in May checks were made in the field and since that time studies have been made of the company's costs of material and labor. The territory of this power company covers the mining communities in Tuolumne and Calaveras counties, towns in the San Joaquin and Salinas valleys and San Francisco.

As an outgrowth of a proceeding filed in January, 1916, by the city of Sacramento against the Great Western Power Company, a valuation of that company's entire physical property is under way by the commission's engineering department. So far most of the work done has been done on the general aspects of the case. At the present time a complete abstract of construction, supervision, and labor contracts has been compiled; purchase of material has been tabulated and the unit costs have been studied and indexed. The transmission line work is completed; transmission substation buildings have been inventoried and the inventory of the power houses is being carried on at the present time. The territory served by this company includes the delta country at the mouths of the Sacramento and San Joaquin rivers, as well as the communities of San Francisco, Petaluma, Santa Rosa, Mare Island, Vallejo, Martinez, Bay Point, Pittsburg, Richmond and Oakland. It has hydraulic storage on the north fork of the Feather River and Big Meadows, with a power house at Big Bend. Altogether the appraisal of the property of this company is quite an undertaking but it is expected that it will be completed about the end of this calendar year.

PACIFIC TELEPHONE AND TELEGRAPH COMPANY VALUATION

Following an application of The Pacific Telephone and Telegraph Company for an investigation of its rates throughout the state, an appraisal of this property was commenced in October, 1915. This appraisal covers the toll and local property of over 400 exchanges with

a book value of about \$55,000,000.00. The inventory for all the property, both toll and local, has been taken in the field by bringing running record maps up to date; and the tabulation of the quantities from these maps is finished with the exception of San Francisco, which will soon be completed. The development of unit costs has been in progress for over two years. It comprises the examination of all vouchers issued, for a period of three and a half normal years, for all towns in the state. Where there has been sufficient work done to render the costs representative, individual costs have been developed for each town. Where this has not been the case similar towns are grouped to obtain a sufficiently representative analysis and costs are developed for each town from the group analysis. On account of this elaborate scheme of obtaining unit costs it is expected to obtain an especially accurate estimate of reproduction cost. The application of unit costs to the inventory items will be started in the near future. The bay cities—San Francisco, Oakland and Berkeley—have presented some difficult problems; estimated unit costs have to be produced for certain accounts of these exchanges because the absorption of the Home plants in these cities made it impossible to obtain cost analyses in accordance with the methods followed in other localities. The state-wide telephone appraisal is one of the most important and difficult pieces of work the engineering department has under way.

PACIFIC GAS AND ELECTRIC COMPANY VALUATIONS

The department has under way, and has practically completed, a valuation of the electric properties of the Pacific Gas and Electric Company used in connection with its service in Sacramento. The property inventoried has a reproduction cost in excess of a million dollars, and it does not cover the production or transmission properties, as they were previously investigated in connection with former cases before the commission. The valuation is being made in conjunction with the valuation of the electric properties of the Great Western Power Company which cover not only the distribution property in Sacramento, but the entire production and transmission system of that company.

The above are merely the most important valuations of the year.

The following tables are self-explanatory.

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.

Richard Sachse, Chief Engineer.

A. VALUATIONS FOR RATE FIXING PURPOSES.

Case or Application		Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
I. Water Properties.					
Appl.	118	Jas. A. Murray and Ed. Fletcher.....		\$968,550 00	\$432,934 00
Appl.	136	Santa Clara Water and Irr. Co.....		191,643 00	156,678 00
Appl.	312	Sweetwater Water Co.....		1,283,564 00	874,149 00
Appl.	337	Palmero Land and Water Co.....		300,286 00	168,159 00
Appl.	385	San Martin Water Co.....		6,252 00	3,880 00
Appl.	417	Covina City Water Co.....		101,012 00	83,385 00
Appl.	435	Mailliard Estate.....		12,750 00	10,753 00
Appl.	525	Williams Water and Electric Co.....		10,742 00	8,176 00
Appl.	547	City of San Diego.....		5,710,996 00	5,135,844 00
Appl.	563	Mt. Jackson Water and Power Co.....		10,295 00	8,480 00
Case	297	Willits Water and Power Co.....		35,053 00	20,996 00
Case	298-309	East Side Canal and Irrigation Co.....		418,156 00	280,028 00
Case	308	San Geronio Water Co.....		52,410 00	37,460 00
Case	308	Beaumont Land and Water Co.....		152,527 00	141,431 00
Case	361	Soledad Land and Water Co.....		17,906 00	13,414 00
Appl.	404	Hugh A. Boyle.....		10,471 00	8,061 00
Appl.	624	North Coast Water Co.....		244,430 00	201,078 00
Appl.	635	Ventura County Water Co.....		68,323 00	51,275 00
Appl.	650	C. E. Smith—Sunnyside Heights.....		10,635 00	7,117 00
Appl.	671	J. M. Vincent—Ceres.....		7,625 00	6,844 00
Appl.	896	Bolinas Water and Power Co.....		8,768 00	7,446 00
Appl.	934	Excelsior Water and Mining Co.....		512,721 00	453,240 00
Appl.	950	Monterey County Water Works.....		1,302,691 00	1,040,710 00
Appl.	976	Los Altos Water Co.....		35,735 00	33,271 00
Appl.	1015	Garden Grove Water Co.....		7,272 00	6,253 00
Appl.	1065	Crocker Land Co.....		17,639 00	15,464 00
Appl.	1098	Ben Lomond Water Co.....		10,611 00	7,164 00
Appl.	1144	Claremont Domestic Water Co.....		45,964 00	34,264 00
Case	476	San Jose Water Co.....		1,979,124 00	1,639,358 00
Case	547	Encanto Mutual Water Co.....		37,750 00	30,924 00
Case	558	South Feather Land and Water Co.....		330,186 00	300,604 00
Appl.	1296	Lone Oak Canal Co.....		33,843 00	28,917 00
Appl.	1387	W. G. and E. D. Wadley.....		11,387 00	8 606 00
Case	623	Coalinga Consolidated Water Co.....		102,142 00	
Case	623	Pleasant Valley Water Co.....		51,949 00	
Case	639	Hollister Water Co.....		230,451 00	181,774 00
Appl.	1171	Belvedere Land Co.....		45,517 00	30,371 00
Case	631	Corona City Water Co.....		143,072 00	124,438 00
Case	711	Northern California Power Co.....		74,209 00	55,422 00
Case	718	Bear Gulch Water Co.....		249,253 00	
Case	612-671	Coneland Water Co.....		156,071 00	143,907 00
Appl.	994	Citizens Water Co.....		151,290 00	120,874 00
Appl.	1374	Anna Dell Segno.....		10,000 00	5,000 00
Appl.	1457	Foothill Ditch Co.....		35,314 00	27,950 00
Appl.	1493	Tujunga Water and Power Co.....		100,500 00	58,559 00
Appl.	1497	San Gabriel Valley Water Co.....		520,110 00	419,584 00
Case	713	Bakersfield Water Co.....		99,368 00	91,207 00
Case	776	Consumers Water Co.....		19,317 00	13,869 00
Case	777	Domestic Water Co.....		8,138 00	6,139 00
Case	778	Western Water Co.....		685,698 00	555,154 00
Appl.	1569	Davis Water Co.....		10,623 00	9,863 00
Case	597-673	Sac'to Valley Westside Canal Co.....	\$3,438,037 00	2,751,878 00	
Case	613				
Case	679	Pac. Gas. and Elec. Co., Placer Co.		888,005 00	
Case	707				
Case	714	San Jose Water Co., Los Gatos.....		172,603 00	

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

A. VALUATIONS FOR RATE FIXING PURPOSES—Continued.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
I. Water Properties—Cont.				
Appl. 1283	North Moneta Garden Lands Co.	\$27,113 00	\$23,000 00	-----
Appl. 1469	Walnut Grove Waterworks	-----	5,313 00	-----
Appl. 1477	Brookdale Land Co.	-----	21,842 00	-----
Appl. 1586-1524	North Fork Ditch Co.	-----	408,494 00	\$371,865 00
Appl. 1650	John T. Gaffey	-----	12,165 00	-----
Appl. 1675	Carl F. Schader	-----	13,846 00	-----
Appl. 1678	American Irrigation Co.	-----	130,055 00	76,893 00
Appl. 1701	L. A. Hilborn	-----	22,690 00	11,616 00
Case 864	Title Guarantee and Trust Co.	-----	67,542 00	49,709 00
Appl. 1651	North Sac'to Land and Water Co.	19,755 00	19,755 00	-----
Appl. 1776	Cottage Grove Water Co.	-----	9,137 00	-----
Appl. 1812	Panama Acres Syndicate	9,877 00	9,877 00	-----
Appl. 1854	West San Joaquin Water Co.	-----	35,219 00	-----
Appl. 1856	La Habra Domestic Water Co.	-----	8,808 00	-----
Appl. 1983	Bell Water Co.	-----	28,435 00	-----
Appl. 1961	Stimson Estate	-----	1,176 00	941 00
Appl. 2029	Moss Beach Realty Co.	-----	2,716 00	-----
Case 915	Corcoran Water and Irrigation Co.	17,634 00	17,634 00	11,922 00
Appl. 1506	Gridley Land and Irrigation Co.	-----	45,216 00	40,735 00
Appl. 1814-1964	Happy Valley Land and Water Co.	-----	145,570 00	141,349 00
Appl. 1834	Lorenzo Water Co.	-----	3,951 00	2,064 00
Appl. 1868	Etna Development Co.	-----	22,251 00	13,203 00
Appl. 1871	Otay Valley Water Co.	-----	8,041 00	6,165 00
Appl. 1842	Lake Hemet Water Co.	614,552 00	612,264 00	-----
Appl. 1842	Fairview Lake and Water Co.	-----	45,121 00	-----
Appl. 1876	Coast Valleys Gas and Electric Co.	-----	128,914 00	-----
Appl. 1972	Inglewood Water Co.	-----	233,818 00	206,533 00
Appl. 2146	Ukiah Water and Improvement Co.	-----	52,568 00	-----
Case 817	Murphy Ice, Water and Light Co.	82,431 00	76,415 00	-----
Case 908	Belvedere Water Co.	-----	143,568 00	-----
Case 855	Stevinson Corporation	-----	50,690 00	46,244 00
Appl. 1625	Northern California Power Co.	-----	188,388 00	124,327 00
Appl. 1848	Susanville Water Co.	-----	48,518 00	-----
Appl. 2349	Crown Water Co.	-----	4,842 00	-----
Appl. 2381	Madera Canal and Irrigation Co.	-----	108,643 00	76,989 00
Appl. 2528	North Shore Land Co.	-----	10,574 00	-----
Appl. 2670	S. H. Finley	-----	6,783 00	-----
Appl. 2699	Martinez Land Co.	-----	5,160 00	-----
Case 960	Portola Water Co.	-----	10,721 00	-----
Case 979	Redondo Water Co.	-----	175,374 00	-----
Case 977	Midland Counties Pub. Service Corp.	-----	40,345 00	-----
Appl. 2751	Corte Madera Water Co.	-----	2,296 00	-----
Appl. 2440	J. W. Minges	-----	1,934 00	1,440 00
Appl. 2439	Sonoma Vista Water Co.	-----	5,124 00	4,798 00
Appl. 2438	W. H. Turner	-----	2,425 00	2,117 00
Case 822	West San Joaquin Valley Water Co.	-----	35,219 00	-----
Appl. 2441	Boyes Springs Park Co.	-----	962 00	-----
Total water properties		\$4,209,399 00	\$23,536,220 00	\$14,230,411 00
II. Electric Properties.				
Case 372	Tuolumne Co. Power and Light Co.	-----	\$38,022 00	\$32,500 00
Appl. 429	Half Moon Bay Light and Power Co.	-----	63,375 32	-----
Case 483	Snow Mountain Water and Power Co.	-----	12,758 54	-----
Case 538	Napa Valley Electric Co.	-----	51,396 98	41,728 30
Appl. 695	Tulare County Power Co.	-----	469,931 87	422,521 06
Appl. 1639	San Joaquin Light and Power Co.	-----	9,484,096 00	7,608,993 00
Appl. 1673	Mt. Whitney Power and Electric Co.	-----	4,538,864 00	3,731,208 00
Appl. 1876	Coast Valleys Gas and Electric Co.	-----	587,878 00	440,476 00
Appl. 1625	Northern California Power Co.	-----	7,562,126 00	6,305,658 00

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

A. VALUATIONS FOR RATE FIXING PURPOSES—Continued.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
II. Electric Properties—Cont.				
Case 560	Ventura County Power Co.....	-----	\$668,850 00	-----
Case 550	Pacific Gas and Elec. Co., San Jose.....	-----	1,344,460 00	-----
Appl. 1960	Pacific Gas and Electric Co., Chico.....	-----	218,077 00	-----
Appl. 1998	Western States Gas and Electric Co., (electric).....	-----	1,322,507 00	\$863,186 00
Appl. 2239	C. H. L. Gbriest, Jr. (electric utility).....	-----	9,178 45	8,576 09
Case 940	Novato Light and Power Co.....	-----	16,538 19	13,023 62
Appl. 1925	San Diego Cons. Gas and Elec. Co.....	-----	3,263,972 47	2,870,105 14
Case 942	Grizzly Electric Co.....	-----	6,000 00	-----
Appl. 2249	Point Arena Light and Power Co.....	-----	6,114 00	-----
Appl. 2348	Surprise Valley Elec. L. and P. Co.....	-----	15,129 05	-----
Appl. 2171	California Telephone and Light Co.....	-----	383,354 00	304,890 00
Appl. 2410	Yosemite Power Co.....	-----	559,235 00	366,988 00
Total electric properties.....		-----	\$20,627,863 87	\$23,012,853 21
III. Gas Properties.				
Case 556	Bakersfield Gas and Electric Co.....	-----	\$297,853 70	-----
Case 478	Pacific Gas and Elec. Co., San Jose.....	-----	831,492 00	-----
Case 544	Pacific Gas and Elec. Co., San Rafael.....	-----	328,635 65	\$257,624 00
Case 635	Pacific Gas and Elec. Co., Los Gatos.....	-----	52,102 54	35,463 92
Case 638	Pacific Gas and Elec. Co., Vallejo.....	-----	249,438 00	193,277 39
Case 499	Coast Valleys Gas and Electric Co., Monterey.....	-----	113,704 54	96,237 97
Case 634	Coast Valleys Gas and Electric Co., Monterey and Pacific Grove.....	-----	132,443 00	-----
Case 516	West Side Gas Co., Taft.....	-----	23,960 00	-----
Case 726	Southern Counties Gas Co., El Monte.....	-----	92,294 00	76,362 00
Appl. 1575	Southern Counties Gas Co., Orange County.....	-----	458,237 00	-----
Case 764	Pacific Gas and Elec. Co., Petaluma.....	-----	278,120 00	207,333 60
Case 676	Northern California Powers Co., Consolidated Gas Properties.....	-----	165,439 00	113,941 00
Appl. 1876	Coast Valleys G. and E. Co., Salinas.....	-----	76,984 00	48,741 00
Case 699	Southern California Edison Co., Santa Monica.....	-----	656,314 10	537,217 00
Appl. 1830	Los Angeles Gas and Electric Co.....	-----	13,782,653 76	10,746,685 77
Appl. 1853	Southern California Gas Co.....	-----	3,498,541 20	3,039,472 56
Appl. 1998	Western States G. and E. Co. (gas).....	-----	176,440 00	112,272 00
Appl. 1925	San Diego Cons. Gas and Elec. Co.....	-----	2,713,964 78	2,418,189 82
Appl. 2363	West Coast Gas Co., Huntington Beach.....	-----	16,613 00	10,107 00
Appl. 2367	West Coast Gas Co., Newport Beach.....	-----	2,633 00	1,773 06
Case 935	Pac. Gas and Elec. Co., Santa Rosa.....	-----	445,881 00	317,594 00
Case 945	Hanford Gas and Power Co.....	-----	101,393 61	76,315 05
Total gas properties.....		-----	\$24,540,670 72	\$18,288,606 48
IV. Telephone Properties.				
Appl. 799	Fowler Independent Telephone Co.....	-----	\$18,759 40	-----
Appl. 715	Antelope Valley Telephone Co.....	-----	4,463 59	\$3,629 05
Appl. 678	Kerman Telephone Co.....	-----	8,304 00	-----
Appl. 1132	T. H. Dassell.....	-----	2,988 78	2,494 52
Appl. 1172	Honey Lake Mutual Telephone Assn.....	-----	20,432 36	19,000 00
Case 387	Pac. Tel. and Tel. Co., San Jose.....	-----	930,991 73	826,254 16
Appl. 1934	Sulsun and Green Val. Telephone Co.....	-----	6,132 83	2,931 01
Appl. 2124	Manteca Telephone Exchange.....	-----	2,671 15	2,440 03
Case 630	Corona Union Tel. and Tel. Co.....	-----	47,877 37	-----
Appl. 2171	California Telephone and Light Co.....	-----	279,253 00	223,708 00
Appl. 1870	Pacific Tel. and Tel. Co., Riverside.....	-----	367,274 77	287,745 78
Total telephone properties.....		-----	\$1,680,148 98	\$1,368,205 55

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.

Richard Sachse, Chief Engineer.

A. VALUATIONS FOR RATE FIXING PURPOSES—Continued.

Case or Application		Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
Appl.	1105	V. <i>Railroad Properties.</i>			
		Southern Pac. Co. (suburban lines)---	\$26,553,667 48	-----	-----
		Total railroad properties-----	\$26,553,667 48	-----	-----
Case Appl. Appl. Appl. Appl.	706 1082 2156 2168 2986	VI. <i>Wharf and Warehouse Properties.</i>			
		Crescent City Wharf and Dock Co.---	-----	\$90,368 31	\$57,818 74
		Southern Pacific Milling Co.-----	-----	344,026 45	274,357 48
		Nord Warehouse Co.-----	-----	4,581 15	2,748 66
		A. C. H. Schmidt-----	-----	7,550 00	5,737 50
		Farmers Union and Milling Co.-----	-----	129,015 00	99,169 00
Case	381	Total wharf and warehouse prop- erties -----	-----	\$575,540 91	\$439,831 38
		VII. <i>Steamship Properties.</i>			
		Wilmington Transportation Co.-----	-----	\$377,105 11	\$273,853 63
		Total steamship properties-----	-----	\$377,105 11	\$273,853 63
		Grand totals, "A" Valuations for Rate Fixing Purposes-----	\$30,763,066 48	\$81,346,549 59	\$57,613,761 25

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

B. VALUATIONS FOR ISSUE OF SECURITIES.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
I. Water Properties.				
Appl. 1456	Santa Clara Valley Water Co.....		\$42,338 00	\$37,558 00
Appl. 189-228	Santa Maria Water Co.....		95,296 00	74,968 00
Appl. 321	Clara Vista Water Co.....		99,161 00	86,545 00
Appl. 953	J. W. Bloom.....		30,000 00	27,391 00
Appl. 1065	Campbell Water Co.....		18,297 00	13,507 00
Appl. 1425	Rodeo Land and Water Co.....		190,351 00	
Appl. 1441	M. S. Pires.....		17,972 00	11,973 00
Appl. 370-426	Lawndale Land and Water Co.....		58,053 00	51,118 00
Appl. 1531	People's Water Co.....		16,715,648 00	14,700,000 00
Appl. 1239	Riverbank Water Co.....		31,731 00	
Appl. 1695	Compton Water and Light Co.....		11,366 00	
Appl. 1937	Newhall Water Co.....	\$34,568 00	34,568 00	
Appl. 1958	Suburban Water Co.....		23,788 00	10,926 00
Appl. 1741	Consumers Irrigation Co.....		176,540 00	175,054 00
Appl. 1921	Venice of America Water Co.....		34,793 00	30,100 00
Appl. 2390	Corcoran Water and Gas Co.....		17,634 00	13,822 00
Appl. 2618	Hillsborough Water Co.....		46,370 00	40,403 00
Appl. 2753	Melvin Place Water Co.....		21,000 00	16,800 00
Total water properties.....		\$34,568 00	\$17,662,911 00	\$14,690,165 00
II. Electric Properties.				
Appl. 1542	United Light and Power Co.....		\$1,556,746 00	\$1,330,367 00
Appl. 1987	Bishop Light and Power Co.....		37,655 61	30,649 22
Appl. 1988	Corona Gas and Electric Light Co.....		79,016 95	65,559 65
Appl. 1970	Alturas Electric Power Co.....		93,922 00	
Total electric properties.....			\$1,767,340 56	\$1,426,575 87
III. Gas Properties.				
Appl. 1438	Central California Gas Co.....		\$292,242 08	\$243,671 59
Appl. 2173	California Natural Gas Co.....		610,437 99	494,515 37
Appl. 2207	Modesto Gas, Light, Coal and Coke Co. (gas).....		170,444 00	140,298 00
Appl. 2632	Riverbend Gas and Water Co. (gas).....		126,538 00	115,582 00
Total gas properties.....			\$1,199,662 07	\$994,066 95
IV. Telephone Properties.				
Appl. 1316	Hughson Telephone Co.....		\$4,225 00	
Appl. 1248	Roseville Telephone Co.....			\$10,336 63
Total telephone properties.....			\$4,225 00	\$10,336 63

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

B. VALUATIONS FOR ISSUE OF SECURITIES—Continued.

Case or Application		Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
V. Railroad Properties.					
STEAM ROADS.					
Case	206	Stockton Ter. and Eastern R.R. Co.	\$217,046 13	\$216,546 46	\$202,996 83
Case	189	San Diego and Southeastern Ry. Co.	-----	2,285,644 61	1,913,524 20
Case	188	San Diego and Arizona Ry. Co.	2,020,010 75	3,389,843 57	3,364,793 59
			\$2,237,056 88	\$5,890,031 64	\$5,481,314 62
ELECTRIC ROADS.					
Appl.	894	Los Angeles Railway Corporation	-----	\$22,695,537 00	\$20,020,874 00
Case	754	San Diego Electric Ry. Co.	-----	4,965,842 61	4,648,152 38
Case	755	Glendale and Montrose Railway	-----	205,975 65	191,001 61
Case	321	San Francisco-Oakland Terminal Rys.	-----	23,912,865 20	23,641,893 30
Case	315	Monterey and Pacific Grove Ry. Co.	-----	137,108 99	102,541 23
			-----	7,268,017 00	6,218,263 00
Case	132	{ Northern Electric Railway Co., Maxwell and Colusa Ranch	-----	1,227,676 00	1,177,259 00
Case	133	Sacramento Terminal Co.	-----	189,902 00	171,630 00
Case	319	Sacramento and Woodland R.R. Co.	-----	927,301 00	875,831 00
Total electric roads			-----	\$61,440,225 45	\$57,047,475 55
Total railroad properties			\$2,237,056 88	\$70,330,260 09	\$62,528,790 17
VI. Wharf and Warehouse Properties.					
Appl.	2890	Chinn Warehouse Co.	\$20,000 00	\$30,570 94	\$24,650 90
Total wharf and warehouse properties			\$20,000 00	\$30,570 94	\$24,650 90
Grand totals—"B" Valuation for Issue of Securities			\$2,291,624 88	\$90,994,969 63	\$79,674,615 52

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

C. VALUATIONS FOR PURPOSE OF TRANSFER OF PROPERTY.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
I. Water Properties.				
Appl. 338	San Dimas Water Co.....	-----	\$233,357 00	\$195,807 00
Appl. 811	Percy J. Cook.....	-----	7,505 00	4,285 00
Appl. 813	Backus Water Co.....	-----	8,888 00	7,463 00
Appl. 843	City of Eureka.....	-----	304,731 00	228,457 00
Appl. 909	Reedly Water Works.....	-----	19,240 00	16,763 00
Appl. 958	Ft. Bragg Water Co.....	-----	47,418 00	42,548 00
Appl. 1041	Sanger Water Works.....	-----	11,558 00	9,760 00
Appl. 1060	Pacific Building Co.....	-----	74,730 00	59,707 00
Appl. 1064	Sunnyvale Water Co.....	-----	11,595 00	9,717 00
Appl. 1161	Sierra Madre Water Co.....	-----	108,952 00	-----
Appl. 1203	Crocker Estate.....	-----	36,043 00	30,816 00
Appl. 1141	Marin Water and Power Co.....	-----	1,111,439 00	912,984 00
Appl. 1175	Hayward Water Co.....	-----	119,229 00	78,372 00
Appl. 1273	Verdugo Pipe and Reservoir Co.....	-----	14,759 00	16,648 00
Appl. 933	Verdugo Spring Water Co.....	-----	43,539 00	28,794 00
Appl. 1319	Miradero Water Co.....	-----	28,446 00	23,730 00
Appl. 1320	Title Guarantee and Trust Co.....	-----	80,280 00	69,783 00
Appl. 1333	Fairfax Development Co.....	-----	15,244 00	14,678 00
Appl. 1432	Cuyamaca Water Co.....	-----	1,237,287 00	647,137 00
Appl. 1430	South Los Angeles Water Co.....	-----	231,635 00	154,775 00
Appl. 1592	Andrew Sorensen.....	-----	5,891 00	8,180 00
Appl. 1561	Ocean Park Water Co.....	-----	53,124 00	43,399 00
Appl. 1562	Irwin Heights Water Co.....	-----	82,546 00	67,904 00
Appl. 1563	Santa Monica Water Co.....	-----	361,873 00	331,082 00
Appl. 1564	City Water Co. of Santa Monica.....	-----	49,972 00	37,565 00
Appl. 1509	Glendora Water Co.....	-----	28,410 00	17,212 00
Appl. 1239	Hughson Water Co.....	-----	15,029 00	-----
Appl. 1299	Southern Cal. Mountain Water Co.....	\$193,374 00	165,350 00	-----
Appl. 1396	Richland Realty Co.....	-----	37,750 00	-----
Appl. 1551	Lagunitas Development Co.....	-----	29,408 00	-----
Appl. 1585	August Oil Co.....	-----	61,898 00	-----
Appl. 1603	Janss Co.....	-----	148,867 00	-----
Appl. 1604	Fay Water Co.....	-----	72,000 00	-----
Appl. 1639	Hihn Water Co.....	-----	253,058 00	149,764 00
Appl. 1693	Appleton Land and Water Co.....	-----	6,100 00	-----
Appl. 1792	Hawthorne Water Co.....	-----	40,000 00	-----
Appl. 1795	R. W. Elliott.....	-----	7,272 00	6,253 00
Appl. 2063	Coachella Water Co.....	15,000 00	15,000 00	-----
Appl. 2149	Domestic Water Co. of Santa Monica	-----	93,880 00	72,500 00
Appl. 2101	Carmichael Colony No. 2.....	-----	16,194 00	14,965 00
Appl. 2112	Mountain Light and Water Co.....	-----	36,839 00	25,541 00
Appl. 2296	San Mateo Park Water System.....	-----	26,000 00	-----
Appl. 2610	Eagle Rock Water Co.....	-----	132,896 00	-----
Appl. 2375	Huntington Beach Co.....	-----	107,589 00	82,100 00
Appl. 2538	Baldwin Park Domestic Water Co.....	-----	37,725 00	-----
Appl. 2318	North Glendale Distributing Co.....	-----	-----	2,250 00
Appl. 2632	Riverbend Gas and Water Co.....	-----	11,154 00	-----
Appl. 2641	Rogers Development Co.....	-----	195,836 00	180,731 00
Appl. 2647	Bay Point Light and Power Co.....	-----	17,470 00	-----
Appl. 2115	Sonoma City Water Works.....	-----	34,922 00	30,700 00
Total water properties.....		-----	-----	-----
II. Electric Properties.		\$208,374 00	\$5,942,458 00	\$3,616,368 00
Appl. 1424	Southern California Edison Co.....	-----	\$4,870,829 37	\$3,830,094 51
Appl. 2669	Esecondido Utilities Property.....	-----	43,620 00	32,561 00
Total electric properties.....		-----	\$4,914,449 37	\$3,862,655 51
III. Gas Properties.				
Appl. 1760	Palo Alto Gas Co.....	-----	\$63,606 00	\$43,377 00
Appl. 2639	Esecondido Utilities Property.....	-----	24,702 00	19,725 00
Appl. 2972-2973	Ontario-Upland Gas Co.....	-----	125,656 00	113,000 00
Total gas properties.....		-----	\$213,964 00	\$176,102 00

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
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C. VALUATIONS FOR PURPOSES OF TRANSFER OF PROPERTY—Continued.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
IV. Telephone Properties.				
Appl. 1083	Interstate Telegraph Co.-----		\$5,274 00	\$2,953 87
Appl. 1449	Weed Lumber Co.-----			380 00
Appl. 1503	Cambria Telephone Co.-----	\$1,850 00		
Appl. 1577	C. M. Kirby-----			500 00
Appl. 1680	Pacific Telephone and Telegraph Co., Glenn and Tehama counties-----		407,984 60	
Appl. 1677	Sanger Telephone Co.-----		11,077 67	
Appl. 1655	Santa Paula Home Telephone Co.-----		75,880 67	
Appl. 1915	Colfax Telephone Exchange-----		3,414 56	2,823 00
Appl. 1938	Chetco Southern Telephone Co.-----		2,771 40	2,197 55
Appl. 2065	Klamath Tel. and Tel. Co.-----		7,967 77	5,577 30
Appl. 2174	Riverside Home Tel. and Tel. Co.-----	296,094 34	303,772 00	218,089 00
Appl. 2265	Pacific Tel. and Tel. Co., Santa Bar- bara County-----		371,554 16	277,745 16
Appl. 2265	Home Tel. and Tel. Co. of Santa Barbara-----	375,153 57	393,173 53	280,906 72
Appl. 2265	Home Tel. and Tel. Co. of Santa Barbara County-----	152,497 74	191,711 95	134 319 55
Appl. 2227	Home Tel. and Tel. Co., Los Angeles-----	8,561,835 59	8,633,447 32	7,120,863 89
Appl. 2246	Imperial Telephone Co.-----		171,322 33	133,145 21
Appl. 1870	Pac. Tel. and Tel. Co., Los Angeles plant-----		8,263,435 78	6,717,418 55
	Total telephone properties-----	\$9,390,431 24	\$18,850,787 74	\$14,897,011 80
VI. Wharf and Warehouse Properties.				
Appl. 2259	Ventura Wharf and Warehouse Co.-----		\$77,141 26	\$34,477 47
	Total wharf and warehouse prop- erties-----		\$77,141 26	\$34,477 47
	Grand totals—"C" Valuations for Purpose of Transfer of Property	\$9,598,805 24	\$29,998,800 37	\$22,616,614 78

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

D. GENERAL VALUATIONS.

Case or Application	Utility	Original cost	Reproduction cost	Reproduction cost less depreciation
I. Water Properties.				
Appl. 2615	Conservative Investment Co.-----		\$665 00	\$305 00
	Total water properties-----		\$665 00	\$305 00
V. Railroad Properties.				
STEAM ROADS.				
Case 150	Amador Central Railroad Co.-----		\$389,843 23	\$333,920 94
Case 167	California Western Railroad and Navigation Co.-----		1,750,645 05	1,610,509 77
Case 183	Camino, Placerville and Lake Tahoe Railroad Co.-----		174,630 13	133,581 86
Case 411	Crescent City Railway-----		457,885 69	430,052 55
Case 169	Diamond and Caldor Railway-----	\$441,377 53	539,629 76	453,770 95
Case 172	Iron Mountain Railway-----		301,022 16	227,803 77
Case 173	Klamath Lake Railroad Co.-----		340,801 65	278,190 00
Case 174	Lake Tahoe Ry. and Trans. Co.-----	1,178,015 12	1,079,487 68	855,798 60
Case 131	L. A. and San Diego Beach Ry. Co.-----		554,589 77	461,015 91
Case 175	McCloud River Railroad Co.-----		1,741,584 16	1,483,490 32
Case 176	Mill Valley and Mt. Tamalpais Scenic Railway-----		505,564 96	450,557 08
Case 178	Nevada Co. Narrow Gauge R.R. Co.-----		683,434 72	573,183 29
Case 150	Ocean Shore Railroad Co.-----	6,164,398 92	4,930,578 89	4,733,423 50
Case 181	Pacific Coast Railway Co.-----	2,797,351 79	1,986,231 83	1,545,034 36
Case 182	Pajaro Valley Consolidated R.R. Co.-----	587,454 70	791,539 60	576,232 77
Case 185	Quincy Western Railway Co.-----	79,691 30	76,397 53	65,531 05
Case 187	Sac. Valley and Eastern Ry. Co.-----	550,007 17	476,002 04	425,678 07
Case 327	Santa Maria Valley Railroad Co.-----	234,966 11	232,150 98	216,509 07
Case 193	Sierra Railway Co. of California-----		2,701,639 40	2,436,842 00
Case 194	South San Francisco Belt Railway-----		69,064 42	56,208 08
Case 200-196	Southern Pacific Co.-Nevada and California Railway Co.-----	4,357,216 01	4,182,693 83	4,014,956 90
Case 207	Sugar Pine Railway Co.-----		355,511 65	312,619 27
Case 210	Tonopah and Tidewater Railroad Co.-----	2,774,693 10	2,652,572 80	2,303,504 48
Case 148	Ventura County Railway Co.-----		307,866 39	250,812 65
Case 212	Yosemite Valley Railroad Co.-----		3,724,744 61	3,439,842 53
Case 213	Yreka Railroad Co.-----		133,691 30	90,781 57
	Total steam railroads-----	\$19,165,171 80	\$31,139,833 23	\$27,685,851 37
ELECTRIC ROADS.				
Case 145	Petaluma and Santa Rosa Ry. Co.-----		\$1,610,607 06	\$1,438,485 21
Case 322	S. F., Napa and Calistoga Ry.-----		1,222,976 73	1,010,846 19
Case 584	Tidewater Southern Ry. Co.-----	\$1,306,618 32	796,828 75	713,493 68
	Total electric railroads-----	\$1,306,618 32	\$3,570,412 54	\$3,162,825 08
	Total railroad properties-----	\$20,471,790 12	\$34,710,245 77	\$30,828,676 45
	Grand total—"D" General Valua- tions-----	\$20,471,790 12	\$34,710,245 77	\$30,828,676 45

STATEMENT OF VALUATIONS MADE BY ENGINEERING DEPARTMENT
OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.*Richard Sachse, Chief Engineer.*

RECAPITULATION.

Class	Original cost	Reproduction cost	Reproduction cost less depreciation
Division A—Valuations for Rate Fixing Purposes.....	\$30,763,036 48	\$31,346,549 59	\$57,613,761 25
Division B—Valuations for Issue of Securities.....	2,291,624 88	90,994,969 66	79,674,615 52
Division C—Valuations for Transfer of Property.....	9,598,805 24	29,998,800 37	22,616,614 78
Division D—Valuations for General Purposes.....	20,471,790 12	34,710,910 77	30,828,961 45
Grand totals	\$63,125,286 72	\$237,051,230 39	\$190,733,973 00
<i>Valuations for All Purposes.</i>			
I—Water Properties	\$4,452,341 00	\$47,142,254 00	\$32,567,249 00
II—Electric Properties		37,309,653 80	28,302,684 59
III—Gas Properties		25,954,296 79	19,458,775 43
IV—Telephone Properties	9,390,431 24	20,544,161 72	16,275,553 96
V—Railroad Properties	49,262,514 48	105,040,505 86	93,357,466 62
VI—Wharf and Warehouse Properties.....	20,000 00	683,253 11	498,989 75
VII—Steamship Properties		377,105 11	273,853 63
Grand totals	\$63,125,286 72	\$237,051,230 39	\$190,733,973 00

NOTE.—These figures for the different values are not comparable. In a number of cases only one or two of the three values shown were ascertained. The figures, therefore, merely represent the sum totals of the various valuation investigations made by the engineering department.

CHAPTER XII.

LEGISLATION.

The 1917 session of the legislature enacted several statutes relating to the work of the Railroad Commission. These statutes, with the exception of chapter 191 which was made immediately effective as an urgency measure, became effective on August 27, 1917, in accordance with Article IV, section 1 of the state constitution, which provides that statutes shall become effective "ninety days after the final adjournment of the session which passed such act." We shall in this chapter summarize this legislation under two heads, (1) Amendments to the Public Utilities Act and (2) Other statutes affecting the Railroad Commission.

Reference to the regulation of stages and trucks will be found in the chapter on stages and trucks.

I.

AMENDMENTS TO PUBLIC UTILITIES ACT

Five amendments to the Public Utilities Act were enacted at the last session of the legislature. These will be referred to in the sequence of the sections of the act amended:

1. Chapter 707 amending section 2 of the Public Utilities Act.

Section 2 of the Public Utilities Act contains the definitions of the public utilities declared to be subject to the jurisdiction of the Railroad Commission. When the act was first passed the commission was given jurisdiction in sections 2 (*l*) and 2 (*y*) over the operation of vessels "regularly engaged in the transportation of persons or property for compensation upon the waters of this state or upon the high seas, over regular routes between points within this state." The jurisdiction of the Railroad Commission over this water traffic was upheld by the Supreme Court of the United States in *Wilmington Transportation Company vs. Railroad Commission*, 236 U. S. 151.

In addition to the *regular* water traffic over which the Railroad Commission is given jurisdiction there is much traffic upon the rivers of this state which is conducted by vessels which do not operate between regular termini or over regular routes. This irregular traffic has not heretofore been subject to regulation by the Railroad Commission, and hence has had an unjust advantage in competition with the regular carriers. The legislature accordingly enacted chapter 707, laws of 1917, which

extends the jurisdiction of the Railroad Commission to include traffic on the *inland waters* of the state conducted by any species of water craft "except rowboats, sailing boats and barges under twenty tons dead weight carrying capacity and vessels propelled by steam, gas, fluid naphtha, electricity, or other motive power under the burden of five tons net register."

2. Chapter 137 amending section 17 of the Public Utilities Act.

Section 17 of the Public Utilities Act defines the instances in which common carriers subject to the jurisdiction of the Railroad Commission may issue free or reduced rate transportation.

The amendment to this section provides in effect for the interchange of free or reduced rate transportation for the officers, agents, employees, attorneys, physicians and surgeons, and members of their families, between common carriers subject to the jurisdiction of the Railroad Commission and ocean-going carriers engaged in the business of transporting passengers or freight by water between the United States and foreign countries when such ocean-going carriers are permitted by the Interstate Commerce Commission to exchange transportation with the carrier subject to the Interstate Commerce Commission.

3. Chapter 209 amending section 43 of the Public Utilities Act.

Section 43 of the Public Utilities Act defines the jurisdiction of the Railroad Commission over the crossings of railroad tracks and public highways. This section gives to the Railroad Commission jurisdiction with reference to the construction, alteration and separation of grades at any such crossing, and further, to apportion the cost thereof between the railroad and street railroad corporation affected, or between such corporations and the state, county, municipality or other public authority in interest. The jurisdiction of the Railroad Commission so to apportion the cost was upheld by the Supreme Court in *City of San Jose vs. Railroad Commission*, 53 Cal. Dec. 727. The jurisdiction of the Railroad Commission under this section over crossings within municipalities was upheld by the Supreme Court in *Civic Center Association of Los Angeles vs. Railroad Commission*, 53 Cal. Dec. 845.

The work of the Railroad Commission with reference to the protection of railroad crossings and in certain instances the elimination of grades at such crossings revealed difficulties of administration which required the amendment of the section. Chapter 707 eliminates these difficulties in the following manner: As amended, the section now contains a complete procedure for the collection from the municipalities, counties and

public authorities of the proportion of the expense of eliminating grade crossings which is assessed against them by the Railroad Commission. The section as amended also provides that in the event the proper exercise of the Railroad Commission's jurisdiction with reference to the safety of railroad crossings by the elimination of grades will result in the taking of or damage to the property of third persons, the Railroad Commission shall have complete jurisdiction to assess the damages to be paid and to enter a final decree in condemnation where necessary. This eminent domain jurisdiction is necessary in order that the Railroad Commission have complete power satisfactorily to determine the questions of safety at railroad crossings, and is in accord with legislation which has been enacted, giving such jurisdiction to railroad and public service commissions in several eastern states.

4. Chapter 176 amending section 47 of the Public Utilities Act.

In 1913 the legislature, in chapter 337, amended section 47 of the Public Utilities Act so as to empower the Railroad Commission to fix the just compensation to be paid for public utility property acquired in eminent domain proceedings by municipalities and other public authorities. This jurisdiction of the Railroad Commission under this section has become of increasing importance and its constitutionality has already been upheld by the Supreme Court in *Marin Water and Power Company vs. Railroad Commission*, 171 Cal. 706. However, in administering this section in the many proceedings which have been brought before the Railroad Commission certain respects have been revealed in which the procedure could be simplified and strengthened. This has been done in the amendment of 1917. It is necessary only to mention the principal instances in which the section has been altered.

(a) The petition filed by the public authority and requesting the Railroad Commission to fix the just compensation for public utility property to be acquired, in addition to the matters already required to be stated, must also state the names and addresses of all owners and claimants of the property, if known, or a statement that they are unknown, and also the names and addresses of each mortgagee and trustee under each mortgage and deed of trust.

(b) Formerly the section provided merely for a notice of the proceeding being given to the public utility. As amended, notice must also be given to the petitioner and to parties claiming an interest in the property.

(c) The section now specifically provides for the introduction of evidence by the Railroad Commission as well as by other interested

parties. It was urged in the Marin Water and Power Company case that, under the original statute, the Railroad Commission had no right to present evidence on its own behalf.

(d) The Railroad Commission is now given jurisdiction to authorize the amendment of the petition in any respect, including jurisdictional allegations, at any time subsequent to the filing of the petition and prior to the making of the Railroad Commission's finding. Heretofore no such amendment could be made without the agreement of all parties.

(e) The amendment specifically provides that the Railroad Commission shall make its finding in a single sum. Under the statute as it originally stood the contention was made that it was the duty of the Railroad Commission to make its finding as to the value of every part and parcel of the property to be acquired.

(f) The section now provides that just compensation shall be fixed by the Railroad Commission as of the day on which the petition is filed. The section originally contained no provision with reference to the time as to which the finding should be made.

(g) As originally drawn, while the statute provided that the finding of the Railroad Commission should be final and not subject to review, no similar provision was made with reference to the decree of the Superior Court directing that the title to the property be transferred at the figure fixed by the Railroad Commission. As amended the finding of the Railroad Commission as inserted in the judgment of condemnation by the Superior Court is made final, and not subject to review.

(h) In the event that the public authority which institutes the proceeding before the Railroad Commission does not take the property after the Railroad Commission has fixed the just compensation, the Railroad Commission may make a finding as to the reasonable expenses necessarily incurred by the public utility in presenting its case to the Railroad Commission, which should be assessed against the public authority for payment.

5. Chapter 120 amending section 50 of the Public Utilities Act.

Section 50 of the Public Utilities Act provides that certain public utilities must obtain from the Railroad Commission a certificate of public convenience and necessity before they begin to operate, extend into competitive territory or exercise franchise rights. In issuing such certificates the Railroad Commission inquires into the need for the public utility service or the exercise of the franchise rights, and if the certificate is granted imposes such conditions as seem proper in the performance of such public utility service and the exercise of such franchise rights.

Chapter 120 amends section 50 so as to add electric railroads and telegraph companies to the utilities which are required to obtain certificates of public convenience and necessity.

Another important amendment is also made giving to the Railroad Commission jurisdiction in a case in which a public utility complains that its territory is being encroached upon by another utility of like character and in the absence of a certificate of public convenience and necessity having been issued to such utility, to direct the invading utility to stop work and hold the matter in *statu quo* until the merits of the case have been determined by the Railroad Commission.

II.

OTHER STATUTES AFFECTING THE RAILROAD COMMISSION

1. Chapter 191 providing emergency water service.

This statute was passed to enable mutual water companies to supply water to others than stockholders, and also to enable private irrigation plants to supply water to available lands during the period of the war *without becoming public utilities*. The statute was made immediately effective as an emergency measure. The statute contains the proviso "that after June 1, 1917, no such temporary service of water shall be made unless a statement is first filed with the Railroad Commission stating the private irrigation plant or mutual water company rendering such service, the party receiving such service, the lands irrigated and the rate, if any, charged for such service."

2. Chapter 201 defining jurisdiction of Industrial Accident Commission and Railroad Commission over the safety of employees of public utilities.

In this statute the Industrial Accident Commission is specifically vested with jurisdiction "over the safety of employees of steam railroads employed in shops devoted to the construction or repair of railroad equipment; the safety of employees of electric interurban or street railroads, employed in the generation, transmission or distribution of electric energy, or in shops devoted to the repair of railroad equipment, or in any nonpublic utility operation of such railroads; and the safety of employees of all other public utilities as such utilities, are defined in the public utilities act."

The statute further provides, however, that no order or rule of the Industrial Accident Commission made in the exercise of its jurisdiction shall, in any way, "impair, diminish or in any way affect the jurisdiction of the Railroad Commission of the state of California over the construction, reconstruction, replacement, maintenance, or operation of

4. Chapter 713 relating to issue of nonpar stock by public utilities.

This statute provides for the issue and regulation by public utilities of stock without nominal or par value. The jurisdiction of the Railroad Commission, under section 52 of the Public Utilities Act, over the issue of such stock by public utilities is expressly extended in this statute to cover the issue of stock without nominal or par value.

the properties of public utilities as defined in the public utilities act, or over any matter affecting the relationship between such public utilities and their customers or the general public,"

3. Chapter 575 relating to underground electrical construction.

Chapter 500 of the statutes of 1911 prescribes certain regulations governing the construction and maintenance of subways, manholes and underground rooms, chambers and excavations, used to contain, encase, cover or conduct wires, cables or appliances to conduct, carry, or handle electricity. This statute has been amended by adding a new section providing that the duty of properly enforcing the provisions of the statute shall be vested in the Railroad Commission.

APPENDICES

A—FORMAL COMPLAINTS

B—FORMAL APPLICATIONS

C—COURT PROCEEDINGS

APPEN

DIX
FORMAL

Case No.	Title	Nature of proceedings
822	City of Los Banos vs. West San Joaquin Valley Water Co.	Water rates, extensions, City of Los Banos.
924	Vandervoort et al. vs. Pacific Electric Railway Co.	Passenger rates, Rio Vista to Los Angeles.
948	Central California Traction Co. vs. Stockton Terminal and Eastern Railroad Co.	Grade crossing, Stockton.....
964	Panama Macaroni Co. vs. Southern California Edison Co.	Electric service, Los Angeles.
923	Rice Ass'n of California and Pacific Rice Growers' Ass'n vs. Southern Pacific Co. and Santa Fe Railway Co.	Rice rates, Sacramento Valley
933	Kelley vs. Atchison, Topeka and Santa Fe Railway Co. and Pullman Co.	Pullman service, Los Angeles to San Diego.
927	Weller vs. Pacific Gas and Electric Co.	Electric service, Oakland.....
946	Sixteenth Street Improvement Club vs. City of Sacramento and Southern Pacific Co.	Construct subway, Sacramento.
897	Culpepper vs. Southern Pacific Co.....	Reparation
894	Eshleman vs. Title Guarantee and Trust Co.	Water rates, fire service, City of Tropic.
941	Eason vs. Beaumont Land and Water Co. and San Geronio Water Co.	Reparation, water rates.....
531	McDemott vs. Great Western Power Co.	Electric service, Napa.....

DIX A.

COMPLAINTS.

Date of decision	Action
July 1, 1916	Defendant required to extend mains into new subdivision and to install at least fifty new meters. Increased schedule of rates established, provided other conditions of order are complied with.
July 1, 1916	Rates found reasonable, with the exception of several small irregularities which are properly adjusted. Freight facilities approximately three-tenths of a mile from center of town are considered adequate.
July 8, 1916	Supplemental order amending original order requiring cars and trains of both companies to come to a full stop before proceeding over crossing.
July 13, 1916	Complaint satisfied, dismissed.
July 13, 1916	Petition of defendants for rehearing denied.
July 17, 1916	Defendants required to operate standard Pullman cars between Los Angeles and San Diego.
July 28, 1916	Defendant required to serve complainant with electric energy irrespective of a contract for such service existing between complainant and another electric utility. Complainant to pay costs of underground service connection.
Aug. 10, 1916	Withdrawn.
Aug. 12, 1916	When a railroad company furnishes cars of a class that will not hold the minimum weight of the commodity to be shipped, as provided under existing tariffs, the shipper is entitled to reparation in the amount collected in excess of the correct charge on the actual tonnage moved. Reparation in the sum of \$121.26 awarded.
Aug. 18, 1916	Fire rates heretofore established reaffirmed. Petition of city for rehearing dismissed.
Aug. 18, 1916	Commission has no jurisdiction to award reparation of excessive rates which were collected two years prior to filing of complaint.
Aug. 18, 1916	No jurisdiction.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
916	Stirewalt vs. Consolidated Canal Co...	Operation of privately owned ditches, Fresno County.
976	Compston et al. vs. Richfield Land and Water Co. and Richfield Water Co.	Irrigation service, Richfield.
908	Re Belvedere Water Company.....	Rates and service, Commis- sion's own motion, Town of Belvedere.
963	Robinson vs. Green.....	Irrigation service, Shasta County.
611 731	{ Towns of San Anselmo and Sausalito vs. Marin Water and Power Co.	Water rates, San Anselmo and Sausalito.
940	Samuels vs. Novato Light and Power Co.	Electric rates, Novato.....
698	Freeman vs. Irwin Heights Water Co...	Water rates, Santa Monica..
700	Strickler et al. vs. City Water Co. of Ocean Park.	Water rates, Ocean Park.....
701	McCarthy vs. Santa Monica Water Co..	Water rates, Santa Monica..
703	Shelley et al. vs. Ocean Park Water Co.	Water rates, Ocean Park.....

—Continued.

Date of decision	Action
Aug. 21, 1916	The Commission can not compel an irrigation company to take over and operate privately owned ditches unless consumers owning such ditches are willing to pay adequate compensation therefor. Provision made that should consumers be willing to advance cost of operating and maintaining their privately owned ditches the Commission will require defendant to serve them with water.
Aug. 25, 1916	Withdrawn.
Aug. 26, 1916	Reduced schedule of rates established, embodying a minimum based on size of meter, ranging from 75 cents for $\frac{1}{4}$ inch to \$2.25 for 2 inch, rates ranging from 15 cents per 100 for first 500 cu. ft. to 6 cents per 100 for over 5,000 cu. ft. In connection with valuation of respondent's system the Commission held: (1) Overhead allowances made in connection with valuations of small plants can not be compared with allowances made under the same heading for larger installations. (2) The cost of a pump neither used or useful in connection with the utility's business is not allowed. (3) A utility constructed for the sole purpose of promoting real estate sales will not be allowed to capitalize early losses incurred in the operation of its plant under the head of going concern value, especially when such plant was constructed out of all proportion to immediate future requirements. (4) Pumping water does not establish a prescriptive right to underground water; accordingly no allowance can be made for water rights.
Aug. 31, 1916	Water service continued over a considerable period of time incurs an obligation on the part of the utility giving such service to continue the same. Order entered accordingly and rate established therefor.
Aug. 31, 1916	Revised schedule established, including a minimum of \$1.00 per month entitling consumer to 280 cu. ft., ranging to 20 cents per 100 for over 1,000 cu. ft. Same basic schedule with slightly higher cost for excess use established for consumers on San Quentin and Sausalito pipe lines. (1) Valuations made for condemnation purposes when used as a basis for establishing rates should be reduced by deducting the value of all non-operative property. (2) Metering of all consumers suggested as a means of reducing operating expenses. (3) Salaries of officials questioned as being too large for a company the size of respondent and the maintenance of two offices is held to be unnecessary.
Aug. 31, 1916	Defendants receiving only a small return upon their investment and rendering first class service, complaint dismissed.
Sept. 1, 1916	Property transferred to city, complaint dismissed.
Sept. 1, 1916	Property transferred to city, complaint dismissed.
Sept. 1, 1916	Property transferred to city, complaint dismissed.
Sept. 1, 1916	Property transferred to city, complaint dismissed.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
956	Delano Farms Bureau Center vs. Southern Pacific Co.	Rates hay, Delano to Los Angeles.
675 676 677 711	City of Redding vs. Northern California Power Co.—Re Northern California Power Co. (Commission's own initiative).	Electric, gas, water rates—rules and regulations—valuation.
611 731	Towns of San Anselmo and Sausalito vs. Marin Water and Power Co.	Water rates -----
923	Rice Ass'n of California and Pacific Rice Growers' Ass'n vs. Southern Pacific Co. and Atchison, Topeka and Santa Fe Railway Co.	Rice rates, Sacramento Valley, points to San Francisco, Stockton, etc.
969	Holt Manufacturing Co. vs. Southern Pacific Co.	Reparation claim -----
950	Grayson vs. California Southern Railroad Co.	Compliance with provisions of Commission's orders.
849	Northern Pacific Steamship Co. vs. Southern Pacific Co. et al.	Absorption switching charges, Belt Line Railroad, San Francisco.

—Continued.

Date of decision	Action
Sept. 1, 1916	Zone rates, while frequently a benefit, should not cut in two a district producing the same commodity. Defendant required to establish rate of \$3.25 per ton on hay, Delano to Los Angeles.
Sept. 1, 1916	Revised schedule of rates established covering various classes of consumers and service rendered by respondent. In fixing value of respondent's properties upon which to base rates, the Commission held: (1) Utility's failure to earn an expected profit does not later entitle it to an increase in earnings based on a valuation including the expected profits which were unearned. (2) An accrued deficit is not conclusive as indicating the cost of developing a business as, in itself, it does not show that the actual expenditures were reasonable or added value to the plant. (3) Utility still in a development stage can not expect rates sufficient to reimburse it for deficits incurred, as such rates would necessarily be higher than the service is reasonably worth. (4) Lands, though purchased for the purpose of securing water rights, when not used in the utility business of the company are considered as non-operative property. (5) The value of production facilities capable of a production of 16,500 K.W. in excess of the peak demand can not be entirely allowed, as such excessive production is unnecessary at the present time. (6) The cost of money to respondent is figured at 6½ per cent and a return of 8 per cent is allowed on the value of the property used and useful in its utility business.
Sept. 8, 1916	Schedule No. 3 of rates heretofore established changed to correct typographical error.
Sept. 23, 1916	Reconsideration of rates heretofore established on paddy rice upon petition of river carriers claiming that reductions ordered into effect will materially injure them. (1) Comparisons, rates per ton mile, earnings per car and per car mile between same points on grain and paddy rice are proper considerations in determining a reasonable rate. (2) Extra expense incurred in moving tonnage over branch lines warrants higher rate than that established for main line hauls. (3) Allowance should be made for two line haul based on extra switching involved and short haul to junction point. (4) The sole contention that competitors will be injured through loss of tonnage by reduction in rates is not sufficient reason for increasing a reasonable rate to shippers at rail points.
Sept. 26, 1916	Defendant directed to make reparation on the difference between the 6½-cent and 5-cent rate per 100 pounds on scrap iron, it having collected from complainant a rate of 6½ cents per 100 pounds, San Francisco to Pittsburg, while having in effect at the same time a rate of 5 cents, San Francisco to Stockton, a more distant point on the same line.
Sept. 28, 1916	Complainant having failed to show that defendant disobeyed instructions of the Commission, with the exception of several small unintentional deviations, complaint dismissed.
Sept. 28, 1916	Withdrawn.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
960	Thiaikill et al. vs. Portola Water Co.	Water rates -----
848	Giant Powder Co. vs. Southern Pacific Co.	Rates, black powder, Clipper Gap to Giant.
894	Woman's Club of Huntington Beach vs. West Coast Gas Co.	Gas service, Huntington Beach.
908	Re Belvedere Water Co. (Commission's own initiative).	Water rates, Belvedere-----
675 676 677 711	{ City of Redding vs. Northern California Power Co.—Re Northern California Power Co. (On Commission's own initiative.)	Rates and service, valuation
822	City of Los Banos vs. West San Joaquin Valley Water Co.	Water rates and service, Los Banos.
923	Rice Assn. of California et al. vs. Southern Pacific Co. et al.	Rates, paddy rice-----
968	Stockton Fire and Enamel Brick Co. vs. Southern Pacific Co.	Rates, boulders, Midas to Hislop.

—Continued.

Date of decision	Action
Sept. 23, 1916	Schedule of rates established, providing a return of 8 per cent on the fixed valuation of defendant's property.
Oct. 4, 1916	Withdrawn.
Oct. 4, 1916	The city intending to purchase system of defendant, complaint dismissed.
Oct. 4, 1916	On petition for rehearing schedule heretofore established, revised to correct errors in computations.
Oct. 6, 1916	Original order establishing schedules of rates amended so as not to interfere with special contracts to large consumers, which, if abrogated, would prevent the sale of considerable surplus energy.
Oct. 10, 1916	In considering petition for rehearing schedules heretofore established found reasonable; however, order amended with reference to chlorination plant which matter, having reference to purity of water, will be handled by board of health.
Oct. 10, 1916	Petition of intervenors for rehearing denied.
Oct. 11, 1916	Defendant having established a rate of 80 cents per ton on boulders, Midas to Hislop, under which rate a number of shipments moved, it is required to refund to complainant amounts collected in excess thereof on shipments moving subsequent to July 3, 1915. (1) Carriers can not lawfully make a rate based on the use to which a commodity will be put. (2) When conflicting rates are shown in a tariff, the lower rate will prevail.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
970 971 972 974 980 981 983	Municipal League, Central Development Association of Los Angeles, Civic Center Association of Los Angeles, City of Pasadena, City of Alhambra, City of San Gabriel and City of South Pasadena vs. Pacific Electric Railway Co., Southern Pacific Co., Atchison Topeka and Santa Fe Railway Co., Los Angeles and Salt Lake Co. and City of Los Angeles.	Union passenger and freight depots, elimination of grade crossings, rearrangement of track layouts, etc., City of Los Angeles.
426	Gridley Water Users' Association et al. vs. Sutter Butte Canal Co.	Water service, Butte County.
858	Spafford vs. Fresno Canal and Irrigation and Kerman Water Co.	Water service, Fresno County
999	Hammond vs. Tujunga Water and Power Co.	Water service, Los Angeles County.

—Continued.

Date of decision	Action
Oct. 21, 1916	<p>The present actions petition the Commission to compel various common carriers serving the city of Los Angeles and adjacent territory to rearrange their present track layouts and terminal facilities, eliminate existing grade crossings, consolidate their freight and passenger depots and install various other improvements tending towards the convenience and safety of the traveling public. Owing to the considerable time and money necessary to such an investigation, the Commission and different complainants deemed it advisable that the proceedings be dismissed so that an appeal could be taken to the Supreme Court to finally determine the question of jurisdiction before proceeding with the actual investigation. After reviewing its jurisdiction over the different subject matters of the complaint the proceedings were dismissed in accordance with the above agreement.</p> <p>Reviewing the question of jurisdiction the Commission, after an exhausted analysis of the various provisions of the Public Utilities Act and constitution of the state bearing upon the subject, held that the Commission had jurisdiction to:</p> <p>(1) Direct necessary changes in existing facilities, including the erection of new structures, to require joint action by two or more utilities, fix the site of new structures, including the erection and joint use of union freight and passenger depots. (2) Over the frequency of train movements, time tables, and places of stopping, over connections between tracks of carriers, including authority to compel physical connections between two common carriers entering the incorporate limits of a municipality. (3) To compel one utility to permit the use by another utility of its facilities, to prescribe terms therefor and direct payment and compensation for damages if any. (4) To require the operation of a utility property so as best to promote the health and safety of its employees and the public, to direct the installation of appropriate safety devices, including the protection of grade crossings, the installation of block and other signal devices. (5) Over the construction, change, operation and elimination of all grade crossings. That as the Railroad Commission has been invested with such jurisdiction the city of Los Angeles has no jurisdiction over the subject matters thereof.</p>
Oct. 21, 1916	<p>The Commission has no power to compel a utility to take over and operate ditches in the possession of others, complainant's petition for rehearing denied.</p>
Oct. 21, 1916	<p>Kerman Water Company's service was heretofore restricted, owing to limited supply of water, and it now having a larger supply available, original order amended so that it can serve all consumers entitled to water with the full amount called for by their respective contracts. It is also required to keep its ditches in serviceable condition and retain sufficient employees to see that water is ratably distributed.</p>
Oct. 23, 1916	<p>The Commission will not compel a water company to serve any additional consumers when it has such a limited supply of water that it is unable to properly serve consumers entitled to such service.</p>

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
973	Miller et al. vs. Southern Pacific Co.-----	Elimination of grade crossing, Watsonville.
1000	Hawes vs. Home Telephone and Telegraph Co.	Telephone rates, Los Angeles
966	City of Porterville vs. Central California Gas Co.	Gas rates and service, Porterville.
874	Taxpayers' Protective League vs. San Diego Cons. Gas and Electric Co.	Gas and electric rates, service, San Diego, valuation.
485 580 686	San Francisco Chamber of Commerce, McCormick Saeltzer & Co. vs. Southern Pacific Co. and McCloud River R.R. Co.—Re Southern Pacific Co. (On Commission's own initiative.)	Class rates, San Francisco, San Jose, Oakland and points north to Oregon state line.
970 971 972 974 980 981 983	Municipal League et al. vs. Southern Pacific Co. et al.	Union depots, grade crossings, Los Angeles.

—Continued.

Date of decision	Action
Oct. 24, 1916	Though a crossing may be dangerous, when it is only used by a very small number of people, the Commission can not compel a railroad company to incur the expense incident to the construction of a viaduct or the removal of its switching tracks. Complaint dismissed.
Oct. 30, 1916	No one appearing on behalf of complainant and there being no just cause of complaint, it is dismissed.
Nov. 2, 1916	Defendant's service being found good and its rates lower than usual in cities of size of complainant's, action dismissed.
Nov. 3, 1916	Present schedule of gas and electric rates found to be just and reasonable, with the exception of the minimum for electricity, which is reduced from \$1.00 to 75 cents. Several small adjustments were also made in heating and street lighting schedules. The Commission did not fully allow payment of 2½ per cent of gross revenues to Byllesby & Co. under the head of supervision, holding that certain of the items contained therein were more properly chargeable to cost of money, etc., leaving an amount chargeable to operating expenses of not more than 2 per cent, which amount was allowed. The value of three certain generators not necessary in the production of energy sufficient to supply all demands, was not allowed. In connection with its electric rates schedules, the company's attention was called to the fact that an initial block of 500 k.w. was entirely too large, and the suggestion was made that much lower primary and secondary blocks be established.
Nov. 4, 1916	Revised schedule of class rates established between bay cities and points, Sacramento Valley to Oregon line. Revision contains but slight alterations between points south of Red Bluff, though reductions of from 6 per cent to 50 per cent are made affecting points north thereof. Mileage to be computed on actual short line distances except main line mileage north of Red Bluff, which is to be increased 50 per cent account mountain haul, as is also branch line mileage, with the exception of branches Brighton to Placerville and Weed to Davis, which are to be increased 60 per cent. Owing to dissimilarity of conditions in various parts of the state, a common spread of class rates can not be adhered to, for adjustment satisfactory in one district will be found entirely wrong if applied to other district. The Commission has no jurisdiction to establish rates with a view to equalizing commercial conditions; when a reasonable schedule of rates has a tendency to disturb an established community, the Commission has no alternative than to approve the reasonable schedule.
Nov. 6, 1916	Petition of various complainants for rehearing denied.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
906	City of Eureka et al. vs. Western States Gas and Electric Co.	Gas and electric rates, Eureka and adjacent territory. Valuation.
1006	Re Pacific Tel. and Tel. Co. and Home Tel. and Tel. Co. (On Commission's own initiative.)	Rates and rules, public telephones, Los Angeles.
985	Beals vs. San Francisco, Oakland Terminal Railways.	Half-fare to school children, Oakland, Berkeley, Alameda, etc.
975	Sawdey et al. vs. Hughson Telephone Co.	Contract telephone service, Hughson.
508 538 967	Calistoga Elec. Co. vs. Napa Valley Elec. Co.—Re Napa Valley Elec. Co. (On Commission's own initiative.)	Electric rates, Calistoga.....
985	Beals vs. San Francisco, Oakland Terminal Railways.	Half fares, school.....
859	Gallagher vs. People's Water Co.....	Water pressure, Oakland.....
1004	Fisher et al. vs. Spring Valley Water Co.	Installation, separate meters
1023	City of Calexico vs. Imperial Telephone Co.	Telephone rates
822	City of Los Banos vs. West San Joaquin Valley Water Co.	Water rates, Los Banos.....
1003	Beverly Hills Corp. vs. Beverly Hills Utilities Co.	Water service, Beverly Hills.
214-A	Re Southern Pacific Co.....	Long and short haul revisions.

—Continued.

Date of decision	Action
Nov. 6, 1916	A valuation of respondent's system and review of its operations showing that it was not earning in excess of 6 per cent, it was agreed upon between the utility officials and the Commission that the best method of bettering the utility's financial condition would be in making the service as attractive as possible, accordingly a revised schedule of rates for both electric and gas service was agreed upon to become effective November 20, 1916.
Nov. 6, 1916	All public telephones to be connected with central office by individual circuit and to be equipped with prepayment device, a charge of 5 cents to be made for all local calls, subscriber's guarantee of receipts to be \$5.50 monthly. After deducting guarantee in legal currency, all counterfeit coins or slugs to be taken by phone company and destroyed, the balance to be divided 2 cents to subscriber and 3 cents to the company. Unclaimed five dollar gold pieces to be divided \$1.98 to subscriber, \$2.97 to company.
Nov. 14, 1916	A class of persons can not be given a special rate when the only distinguishing characteristic of the class is the purpose for which the people in the class are traveling. Though the law permits the issuance of reduced fares to school children, this Commission has no power under which it could compel carriers to do so. Complaint dismissed.
Nov. 14, 1916	Withdrawn.
Nov. 15, 1916	Two utilities can not enter into an agreement modifying a rate heretofore established by the Commission without first securing the Commission's approval to such change. Increased consumption on part of Calistoga company, warranting a modification of former rate revised schedule established. First 15,000 k.w.h., 2 cents per k.w.h., excess 1.7 cents per k.w.h.
Nov. 17, 1916	Petition of complainant for rehearing denied.
Nov. 21, 1916	Withdrawn.
Nov. 21, 1916	Withdrawn.
Nov. 25, 1916	Withdrawn.
Dec. 6, 1916	Defendant's revenues not showing an amount to which it was found it is entitled, fire hydrant rental revised to provide a revenue of \$100 per month, irrespective of number of hydrants in operation. Balance of rates to remain as heretofore established.
Dec. 11, 1916	The Commission will not compel a water utility to render service to additional consumers when present consumers require practically all of its available supply. Complaint dismissed without prejudice.
Dec. 12, 1916	Amending prior order permitting certain exemptions to provisions of long and short haul clause.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
214-E	Re Southern Pacific Co.....	Long and short haul revisions.
962	Hunse vs. San Francisco, Oakland Terminal Railways.	Commutation rates, Oakland
942	Waite et al. vs. Grizzly Electric Co.....	Electric rates, Portola.....
1002	Brunswick Balke Collender Co. vs. Spring Valley Water Co.	Water service, San Francisco
942	Waite vs. Grizzly Electric Co.....	Electric rates, Portola.....
480	City of Huntington Beach vs. Huntington Beach Co.	Water rates, Huntington Beach.
546	Union Hollywood Water Co. vs. Pacific Electric Co.	Electrolysis elimination ----
885	City of Long Beach vs. Long Beach Consolidated Gas Co.	Gas rates, Long Beach.....
905	City of Long Beach vs. Long Beach Consolidated Gas Co. and Southern California Edison Co.	Gas rates, Long Beach.....
953	Modesto and Empire Traction Co. vs. Southern Pacific Co.	Connecting track -----
1027	Re Spring Valley Water Co. (On Commission's own initiative.)	Water rates, San Francisco..

—Continued.

Date of decision	Action
Dec. 12, 1916	Amending prior order permitting certain exemptions to provisions of long and short haul clause.
Dec. 26, 1916	The Commission has heretofore held that existing commutation rates between San Francisco and Alameda County points are exceptionally low, accordingly there must be a stopping point of the \$3.00 monthly rates. Petition to extend such rate to Leona and Beulah Heights denied. The Commission also held that it would not require a more frequent service unless present service was shown to be inadequate.
Dec. 26, 1916	Investigation showing that although defendant's present revenues are barely sufficient to pay operating expenses, the spread of present rates are unduly burdensome and discriminatory on certain class of consumers. Revised schedule established.
Jan. 2, 1917	Withdrawn.
Jan. 4, 1917	Correcting error in original decision.
Jan. 6, 1917	Defendant's petition for rehearing denied.
Jan. 6, 1917	Withdrawn.
Jan. 9, 1917	Withdrawn.
Jan. 9, 1917	Withdrawn.
Jan. 9, 1917	The Commission will not compel carriers to construct a connecting track when it appears that public convenience does not require the same. Complaint dismissed.
Jan. 6, 1917	The Commission, in answer to a letter received from respondent company requesting permission to put into effect a schedule of meter rates, holds as follows: (1) Respondent is operating under a schedule of rates provided by ordinance, which schedule provides for residences a flat rate only with extra charge for excessive use. Accordingly, respondent can not collect meter rates without first securing a formal order from the Commission permitting such action. (2) The Commission is in favor of the installation of meters, especially when the water supply is not abundant and conservation is necessary. However, the rates must be just, the minimum charge reasonable and the measuring device reliable. (3) The Commission can not off-hand approve a meter rate which would increase the gross revenues of a utility without an exhaustive investigation as to what constitutes a fair and reasonable rate for the service rendered. (4) Respondent required to continue in effect its present schedule of flat rates until such time as the Commission shall have completed a valuation of its property and established a fair and reasonable schedule of rates.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
945	Cuttler vs. Hanford Gas and Power Co.	Gas rates and service, Hanford.
998	Stadlerman vs. Northwestern Pacific R.R. Co.	Commutation service, Marin County points.
1007	Hartman vs. Atchison, Topeka and Santa Fe Railway.	Station facilities, Merced----
979	Murry vs. Redondo Water Co.-----	Water rates, Redondo Beach.
1025	California Packing Corp. vs. Southern Pacific Co. et al.	Reparation -----

—Continued.

Date of decision	Action
Jan. 11, 1917	Defendant having filed, subsequent to date of complaint, a revised schedule of rates, which schedule the Commission deemed just and reasonable, and it also having been authorized to issue bonds for the purpose of making necessary extensions and improvements which, when made, will eliminate causes of complaints as to service, complaint dismissed.
Jan. 11, 1917	Complaint against the ferry service of defendant, San Francisco to Sausalito, owing to long delay necessitated by operation of boat only at 9.30 and 11.30 p.m., and it appearing that additional service is warranted on Saturday nights, defendant required to operate a boat Saturday night only at 9.15, 10.45, 12.00 and 1.00 or 1.15 a.m.
Jan. 11, 1917	Complaint to compel the erection of separate freight and passenger depots in lieu of the combination depot which was destroyed by fire. Traffic conditions at Merced not warranting the construction of separate buildings, defendant directed to erect a combination building as specified by Commission.
Jan. 11, 1917	Revised schedule of rates established effective February 1, 1917, in connection with which the Commission held: (1) A utility serving two or more dwellings through the same service connection and same meter could not collect more than one minimum payment for said service; (2) A water plant primarily constructed for the purpose of promoting real estate sales can not claim under the head of development cost amounts covering early losses in operation and expect the Commission to provide a return thereon; (3) Of the several methods of determining depreciation the sinking fund method is found to be the most suitable and is used in the present instance; (4) Extraordinary expenses incurred by a utility in repairing its property are properly chargeable to capital account and not to operating expenses or depreciation.
Jan. 11, 1917	Complaint petitioning the Commission to compel defendants to make reparation of amounts heretofore collected on shipments moving to various points in the State of California upon which were charged a rate higher than that charged to a more distant point on the same commodity; (1) The statutes of limitations bars all claims on shipments moving prior to October 10, 1911, and the Public Utilities Act on all claims for shipments moving two years prior to date of filing complaint. (2) The Commission, after investigation, heretofore found that there was justification for continued relief from the provisions of the long and short haul clause, also that carriers need not apply for permission to continue in effect the higher rate to the intermediate point, but for permission to continue to charge a lower rate to the more distant point. (3) The Commission on June 19, 1916, definitely granted carriers permission to continue in effect certain deviations, the reasonableness of which rates the Commission was not called upon to determine. Such authorizations are merely permissive; should the rates subsequently be found to be exorbitant they are subject to complaint and readjustment the same as other rates of a common carrier. (4) The rates under which shipments of complainant moved were authorized by the Commission and were accordingly the legal rates in effect. Complaint dismissed.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1017	Plumas Light and Power Co. vs. Great Western Power Co.	Invasion of territory, Plumas County.
1032	Krause vs. Spring Valley Water Co.-----	Water service, San Francisco
1001	Riley vs. Pacific Gas and Electric Co.---	Service extension -----
124	Re American Express Co. (On Commission's own initiative.)	Express rates -----
1203	Re Globe Express Co. (On Commission's own initiative.)	Express rates -----
489	Gem City Packing Co. vs. San Jose Water Co.	Water rates -----
597 673	{ Rogers and Central Pacific Land and Lumber Co. and Sacramento Valley Realty Co. vs. Sacramento Valley West Side Canal Co.	Irrigation rates -----
1031	Ward vs. Carusa Bros.-----	Jitney bus competition-----
982	Gilroy Chamber of Commerce vs. Southern Pacific Co.	Passenger depôt, Gilroy-----
827	Western Ass'n of Short Line Railroads vs. Wichita Transportation Co.	Jitney buses, jurisdiction over.
835	United Railroads of S. F. vs. Riverside Rapid Transit Co.	Jitney buses, jurisdiction over.
774	Agricultural Chemical Works vs. City of Los Angeles et al.	Removal dangerous crossing
764 935	{ City of Petaluma and Rosenberg et al. vs. Pacific Gas and Electric Co.	Gas rates, Petaluma and Santa Rosa districts.
949 951	{ Caulfield and Manger vs. Monterey County Water Works.	Minimum charge, Monterey--

—Continued.

Date of decision	Action
Jan. 11, 1917	The Commission can not consider a complaint alleging invasion of territory when defendant company is serving only one large consumer, whose demand is ten times the entire demand of the complainant. Complaint dismissed.
Jan. 15, 1917	Withdrawn.
Jan. 15, 1917	Defendant required to make an extension at an approximate cost of \$3,406 for the purposes of serving complainant; provided, complainant agrees to provide a minimum annual revenue of \$1,800 for a period of ten years.
Jan. 15, 1917	Respondent having adopted the schedule of rates established by the Commission for Wells, Fargo & Co., complaint dismissed.
Jan. 15, 1917	Respondent having discontinued business in the state, complaint dismissed.
Jan. 16, 1917	Complainant's petition for rehearing denied.
Jan. 16, 1917	Supplemental order establishing irrigation rates for the season of 1917 only. Any additional laterals which may be necessary, to be constructed at cost of consumers, who shall also bear cost of maintaining and operating the same. Applications for water to be made on or before February 15, accompanied by 10 per cent of cost. Consumers failing to pay for water delivered in 1916 are required to pay full amount in advance.
Jan. 16, 1917	No jurisdiction, complaint dismissed.
Jan. 16, 1917	The present depot at Gilroy having been in service for a period of forty years, it is found to be inadequate to properly serve the needs of patrons. Defendant required to file with the Commission within sixty days plans for the construction of a new depot to cost not less than \$10,000 and to construct such depot six months after the approval of plans.
Jan. 18, 1917	Defendant directed to file rate schedules in accordance with mandate of Supreme Court.
Jan. 18, 1917	Defendant directed to file rate schedules in accordance with mandate of Supreme Court.
Jan. 20, 1917	Withdrawn.
Jan. 20, 1917	Entire revised schedule of rates established for Petaluma and Santa Rosa districts, and respondent is required to materially reduce the amount of transmission losses, the Commission considering that a loss of 35 per cent is entirely too large. Certain expenditures made by respondent are also criticised as being unnecessary and not wisely made, they are accordingly not included in the amount upon which a return is allowed.
Jan. 25, 1917	Complaint showing that defendant had been collecting more than one minimum when two or more houses were served through the same service connection, it was required to make only one such charge for each meter and service connection.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
952	West Oakland Taxpayers and Business Men's Association vs. Southern Pacific Co.	Waiting-room facilities, West Oakland.
1018	County of Contra Costa vs. Oakland, Antioch and Eastern Railway.	Grade crossing -----
1017	Plumas Light and Power Co. vs. Great Western Power Co.	Invasion of territory, Plumas County.
891 892 911 912	{ City of Los Angeles vs. Pacific Electric Railway.	Five cent fare limits, extension of Los Angeles.
810	Cutler Chamber of Commerce vs. Atchison, Topeka and Santa Fe Railway Co.	Station facilities, Cutler-----
706	Musieh vs. Crescent City Wharf and Dock Co.	Rates and service, Crescent City.
1016	Pacific Gas and Electric Co. vs. Great Western Power Co.	Certificate, invasion of territory, Contra Costa County.
1028	Standard Oil Co. vs. Southern Pacific Co. and Salt Lake R.R. Co.	Reparation -----
1025	California Packing Corporation vs. Southern Pacific Co.	Reparation -----

—Continued.

Date of decision	Action
Jan. 25, 1917	Suburban service when operated at frequent intervals is more in the nature of street car service than general train service where passengers are obliged to wait indeterminate periods for trains. Frequent service which may be relied upon does not necessitate waiting-room facilities. Complaint to compel defendant to establish waiting-room facilities at West Oakland dismissed.
Jan. 26, 1917	Complainant granted permission to close one crossing and open another approximately 1,200 feet southerly across tracks of defendant.
Jan. 26, 1917	Complainant's petition for rehearing denied.
Jan. 26, 1917	In considering complainant's petition that the Commission extend the present 5 cent fare limits of defendant company, it is held: (1) The mere fact that two points are within the incorporate limits of a municipality is not sufficient reason why the Commission should establish a 5 cent fare between them. Reductions such as applied for, if allowed, would affect through a combination of local rates, serious reductions in the through fares of respondent, which are not warranted at this time. (2) The annexation of sparsely settled outlying territory by a city does not operate to automatically reduce fares to a 5 cent limit, especially when the higher rates are justifiable. When existing rates are reasonable and reductions are not justified, it is immaterial whether a carrier is classed as a "street railway" or a "railroad." Complaint dismissed.
Jan. 30, 1917	Withdrawn.
Jan. 31, 1917	Withdrawn.
Feb. 1, 1917	The Commission dismisses a complaint petitioning that it restrain respondent from constructing a transmission line to serve a large ship building firm on the grounds that the prospective consumer was in the territory served by complainant, it appearing that such consumer was properly in the territory served by both companies. A utility which constructs its distributing system with a view to serving large consumers only, with little or no regard for smaller and less profitable business will not be looked upon with favor when applying to the Commission for a certificate to enter new territory.
Feb. 1, 1917	Defendants required to refund to complainant the sum of \$365.25, being excessive charges collected on shipments of oil, Newhall to East San Pedro.
Feb. 5, 1917	Complainant's petition for rehearing denied.

FORMAL COMPLAINTS .....	200

Case No.	Title	Nature of proceedings
876	California Canneries Co. vs. Southern Pacific Co. et al.	Switching charges, San Francisco.
884	City of Alhambra vs. Pacific Tel. and Tel. Co.	Toll rates, Alhambra to Los Angeles.
485 580 686	San Francisco Chamber of Commerce et al. vs. Southern Pacific Co. et al. (Commission on its own initiative).	Class rates, Sacramento Valley.
1024	Anderson Valley Home Tel. Co. vs. Boonville Rural Tel. Co.	Invasion of territory-----

—Continued.

Date of decision	Action
Feb. 8, 1917	Complainants petition to compel the absorption of \$2.50 per car switching charge assessed against cars of complainants moved to an industry spur of Santa Fe Railway Co. dismissed on following grounds: (1) An industry located on a siding or spur operated by an individual carrier is not in the same position as industries located on the State Belt Railroad or on a spur over which all carriers have the privilege of equal use. (2) The switching charges of a carrier have no connection with its main line haul charges. A determination of their reasonableness or unreasonableness must be made separate and distinct from any consideration of their line haul rates. (3) Terminal facilities owned by an individual carrier can not be used by other carriers without the payment of reasonable switching charges, and though such charges may be absorbed by the carriers, the Commission can not urge that such procedure be required in one particular locality.
Feb. 10, 1917	Complainant petitions that the Commission eliminate the present toll rate of 10 cents on calls Alhambra to Los Angeles on the grounds that several other communities are not obliged to pay such charges. Complaint dismissed, it appearing that telephone patrons in Alhambra are enjoying service at rates considerably lower than those paid in communities which receive free service to Los Angeles exchanges.
Feb. 15, 1917	Defendant's petition for rehearing denied. (1) In establishing intrastate rates, the Commission's sole consideration is to fix a just and reasonable schedule; it can not be influenced by the fact that such schedule when established might possibly indirectly affect interstate rates. (2) First class rates depressed between certain points to meet water competition does not justify a spread of rates for the lower classes which is higher than the normal rates for such classes between points of equal distance where no competition exists. (3) The fact that reasonable class rates might affect commodity rates can have no tendency to alter such schedules, for if commodity rates are in excess of reasonable class rates they are excessive and class rates will prevail. (4) A base rate of 6 cents per 100 pounds for distances five miles and under is not confiscatory and will produce a fair return upon the investment.
Feb. 15, 1917	Withdrawn.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1015	Coast Counties Gas and Electric Co....	Certificate, invasion of territory, San Benito County.
997	Swanston & Son. vs. Southern Pacific Co.	Refrigeration meat shipments.
1030	Backenberg et al. vs. Pacific Electric Railway Co.	Rates, Los Angeles to Ivanhoe.

—Continued.

Date of decision	Action
Feb. 20, 1917	<p>A petition that the Commission restrain defendant company from serving with electric energy a cement plant located in San Benito County. With reference to certificates, the Commission holds: (1) A utility rendering financial assistance to an industry, thereby helping to put it on an operating basis, does not secure as to service, any additional rights thereby other than those otherwise established. (2) A utility can not allege invasion of its territory when the new utility undertakes to supply an industry which requires an amount of energy considerably in excess of the available supply of the existing utility, also when the present utility has never undertaken to supply a business of such magnitude nor has filed rates covering such service. (3) Distribution of energy contemplates merely the division or apportionment of electric energy by a producer or distributor, irrespective of the method, or whether the energy be divided between two or apportioned among many consumers. (4) Competition becomes objectionable only when it results in unnecessary duplication of facilities. When joint occupation of specified territory results in an improved service or the induction of new and better methods, it is beneficial to the public. (5) Existing facilities of utilities must be utilized to their highest efficiency before additional investments will be permitted to be made in similar facilities for the purpose of serving the same territory. (6) Utilities which desire protection from competition must show not only an ability to serve, but the extent to which they have facilities available to care for whatever business may be offered. When unable to render service to industries requiring an extra heavy demand, it can not expect to exclude from its territory a utility willing and able to render such service. (7) Utilities required to decide upon a plan whereby they may best utilize all present facilities for the purpose of serving the cement plant, complainant to continue the sole distribution of energy to consumers in territory it is now serving.</p>
Feb. 21, 1917	<p>Shipments of meat moving Sacramento to Stockton, San Francisco, or Oakland and marked "fully iced, refrigeration attention of any kind unnecessary" can not be assessed an extra charge of \$5.00 per car covering refrigeration inspection in addition to regular freight rates. (1) The mixing of salt with ice is a common practice and does not result in damage to cars. (2) A carrier can not assess a charge on shipments moving in one direction, while no such charge is assessed on similar shipments moving in the opposite direction. If a rate adjustment is necessary it should be made by a change in the rates and not by the assessment of a refrigeration charge. (3) A carrier can not, by its individual tariff amend or modify a rate filed by a duly authorized agent unless a corresponding amendment to the agent's tariff is concurrently filed, nor it can not increase a rate without a showing before the Commission justifying such action. (4) Discontinuance of collection of refrigeration charge on shipments above referred to required, and a refund to complainant, with interest, of all such amounts heretofore collected is directed.</p>
Feb. 26, 1917	Withdrawn.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
822	City of Los Banos vs. West San Joaquin Water Co.	Water rates -----
989	City of Richmond vs. Union Water Co..	Water rates -----
955	Beerman vs. Pacific Gas and Electric Co.	Return of deposits-----
965	Kappler vs. Etna Development Co.-----	Irrigation service -----
1052	Southern Sierra Power Co. vs. City of Los Angeles.	Invasion of territory, Inyo County.
409	Knox vs. San Jose Railroads et al.-----	Rates, San Jose-Alum Rock..
1037	Jones vs. Walton-----	Water service, Huntington Park.
1014	French vs. Northwestern Pacific Railway Co.	Spur track service-----
1044	Yreka Light, Gas and Water Co. vs. Coachella Valley Ice and Electric Co. et al.	Electric service -----
994	Gremenger vs. Diamond Ridge Ditches.	Irrigation service -----
979	Murry et al. vs. Redondo Water Co.-----	Water rates, Redondo Beach
1045	Merchants' Association of Lancaster vs. Antelope Valley Tel. Co.	Telephone service -----

—Continued.

Date of decision	Action
Feb. 28, 1917	Improvements directed having been installed, schedule of rates heretofore established is made effective.
Mar. 3, 1917	Withdrawn.
Mar. 3, 1917	Defendant required to return to complainant a deposit of \$5.00, with interest, irrespective of the fact that the books of the utility failed to show that such a deposit was made.
Mar. 8, 1917	Defendant required to deliver to complainant during the period November 1 to July 15 of each year, such amounts of surplus water as it may have available at the rate of 10 cents per miner's inch per 24 hours and during the balance of each year, such water as it may have that is not required by interveners or defendant.
Mar. 9, 1917	Withdrawn.
Mar. 15, 1917	Withdrawn.
Mar. 15, 1917	Complaint satisfied, dismissed.
Mar. 16, 1917	When it is practically impossible for shippers to haul commodities for shipment to existing stations owing to mountainous character of territory through which road is constructed, it is not unduly burdensome on the carrier to require the installation of a spur track for their accommodation. Installation of spur between stations of Eel Rock and Sequoia required.
Mar. 22, 1917	Withdrawn.
Mar. 22, 1917	It is held that defendant is warranted in doing the repair work necessary to again put the ditch necessary to serve complainants in operation, provided consumers to be served thereby advance the sum of \$200.00 towards the cost of such work, this amount to be credited on bills when they exceed the sum of \$60.00 per month.
Mar. 27, 1917	Upon further hearing a revised schedule of rates established for water delivered by defendant company in connection with which it is held: (1) That the sum of \$2,000 per year is not an excessive amount for a municipality to pay for fire protection consisting of 50 standard and 105 two-inch hydrants. (2) A firm consuming a large quantity of water controlled by the same interests operating the water company can not be given a more favorable rate than that established for other consumers of a like nature.
Mar. 31, 1917	Complaint satisfied, dismissed.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1034	Pacific Gas and Electric Co. vs. Great Western Power Co.	Certificate, invasion of territory, Yuba County.
855	Stevinson Water Users' Ass'n et al. vs. East Side Canal and Irrigation Co. and Jas. A. Stevenson, Inc.	Public utility, jurisdiction canals, condition of.
1033	Tsarnos vs. Northwestern Pacific Railroad Co.	Reciprocal demurrage -----
982	Gilroy Chamber of Commerce vs. Southern Pacific Co.	Station facilities, Gilroy-----
1046	Standard Door and Sash Co. vs. Southern Cal. Edison Co.	Refund electric rate-----
963	Robinson vs. Green-----	Water service -----
1054	Fields vs. Conservation Water Co.-----	Service connection charge---
959	Meier vs. Southern Pacific Co. et al.---	Connection track, Woodland, reciprocal demurrage.

—Continued.

Date of decision	Action
Mar. 31, 1917	Complaint alleging invasion of territory and petitioning the Commission to compel defendant to discontinue the construction of a substation and distributing lines in Yuba County. The consumers which defendant proposed to serve are located a sufficient distance from the smaller distributory lines of complainant to be considered as being in open territory. Complaint dismissed.
Mar. 31, 1917	Submission of letterheads and circulars bearing a statement that a company owns canals and ditches is not sufficient testimony upon which to base a ruling that such company is a public utility. Complaint as regards Stevinson Corporation dismissed. It is not unduly burdensome to require a canal company to remove with dragserapers collections of sand and weeds in its ditches. East Side Canal Company required to clean its ditches within a period of 60 days.
Apr. 3, 1917	When a railroad company uses every available effort to secure all cars possible and distributes them ratably among its shippers along its lines, it can not be held responsible for failure to promptly furnish cars sufficient to meet all demands. When a carrier facing a shortage of cars furnishes a shipper the type of car suitable to his needs it can not be held liable for failure to furnish the particular class of car called for. Complaint dismissed.
Apr. 3, 1917	Approving plans for new depot at Gilroy.
Apr. 9, 1917	When a special rate for a particular service is established by a municipality when it has jurisdiction over rates of a utility and such schedule is given due publicity, consumers are presumed to have knowledge thereof and are now entitled to a refund of the difference between the rate paid and a special off-peak rate in effect, but which they failed to take advantage of. Complaint dismissed.
Apr. 13, 1917	Complaint satisfied, withdrawn.
Apr. 16, 1917	Complaint satisfied, dismissed.
Apr. 16, 1917	The Commission will not require the construction of an interchange track unless it can be shown that the benefit to the shipping public would be commensurate with the cost thereof to the utilities. Complaints with reference to shortage of cars will be taken care of should shippers take advantage of reciprocal demurrage rules of the Commission's General Order No. 41. Complaint dismissed.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
869	City of Burlingame vs. Pacific Tel. and Tel. Co.	Telephone rates -----
1015	Coast Counties Gas and Electric Co. vs. Sierra and San Francisco Power Co.	Invasion of territory, San Benito County.
1029	Pacific Fibre and Retarder Co. vs. Southern Pacific Co.	Rates, bean straw, Ventura County.

—Continued.

Date of decision	Action
Apr. 16, 1917	(1) A complaint alleging discrimination in rates which is not substantiated by evidence as to what constitutes a reasonable rate, limits the Commission to an order merely requiring the utility to remove the discrimination, which may be done either by increasing the lower or decreasing the higher rate. (2) Primary rate areas of a telephone utility can not be extended indefinitely; however, it is not desirable that people living in the same city or town should be required to pay different rates for the same class of service. Defendant's agree to establish a branch exchange in the city of Burlingame and extend its rate area to include territory heretofore paying a mileage rate. (3) A city of the sixth class has no power to enact laws establishing telephone rates; also, should it have had such power, as the exchange through which it receives service is situated without the city, the resolution purporting to fix rates would have had an extra territorial effect and accordingly would have been illegal. (4) If the rate established by the city had been of a lawful nature and established a primary rate area coterminous with the city limits, subscribers would not have been entitled to reparation in that the records show that no one applied for or asked for such limited service. Complaint dismissed.
Apr. 17, 1917	The Commission having required that parties interested agree on a method of serving the territory in dispute, the agreement submitted is approved.
Apr. 23, 1917	A common carrier is not justified in charging a higher rate for moving a commodity under exactly similar conditions to one point when it is used for manufacturing purposes than to another point where it is put to a less valuable use. Defendant required to remove discrimination complained of; however, complainant being unable to show that it was damaged under the rate in effect, no reparation is awarded.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1038	Fresno Traction Co. vs. San Joaquin Light and Power Co.	Electric power rates, Fresno
1013	Hudson and Kueny vs. Cuyamaca Water Co.	Water service -----
1075	Re Irrigation service on Commission's own initiative.	Irrigation service during period of war.
1059	Wood Lumber Co. et al. vs. Southern Pacific Co.	Lumber rates, Soledad to Oakland.
1060	Wilson vs. Pacific Tel. and Tel. Co.-----	Overcharge -----

—Continued.

Date of decision	Action
Apr. 23, 1917	Complaint alleging that the rates heretofore established by the Commission effect an unjust increase to complainant in that under the maximum demand schedule over one or more 15-minute periods its peak is abnormally increased and that such abnormal short peaks result in a considerably increased rate. (1) A diversity may exist in the demands of a particular consumer with respect to its abnormal demands and the power system peak. When evidence shows that the excessive demands of a particular consumer occur when a large part of the industrial load is absent, the load and service of such consumers is distinguished from other large consumers in that such features have a tendency to reduce cost of service to a point below the average. (2) While it has not been shown that the rate heretofore established is in excess of the value or worth thereof, conditions may arise which warrant the continuance of a rate less profitable than the average. Such a condition becomes objectionable only when it results in discrimination between consumers of the same class. (3) Defendant required to reestablish within ten days, old contract rate of \$0.0085 per k.w.h., provided, however, should consumer's load conditions change such rate shall be subject to reconsideration upon application of either party or upon Commission's own motion.
Apr. 27, 1917	Complaint satisfied, dismissed.
Apr. 28, 1917	Water utilities of the State of California are authorized to deliver such surplus water as they may have at free or reduced rates for additional irrigation during the emergency created by the war, provided that utilities may if they desire require temporary consumers to sign a stipulation to the effect that the delivery of water under the above conditions amounts in no way to a dedication thereof or in any way prejudice the legal rights of the company delivering the same.
Apr. 30, 1917	Withdrawn.
May 2, 1917	Complaint satisfied, dismissed.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1042	Re Rates and rules, San Joaquin Light and Power Co., on Commission's own motion.	Rates, rules and regulations, electric service.
869	City of Burlingame vs. Pacific Tel. and Tel. Co.	Telephone rates, Burlingame

—Continued.

Date of decision	Action
May 2, 1917	<p>An investigation looking into the result of rates, rules and regulations heretofore established by the Commission. (1) In purchasing transformers owned by consumers, respondent is not warranted in deducting cost of oil, as cost was heretofore charged to operating expenses and paid for by consumers through the medium of rates. The price to be paid shall be based on cost of transformers in place on consumer's pole and not cost delivered at respondent's storerooms. Depreciation to be computed at 5 per cent per annum. (2) Respondent required to pay interest at the rate of 6 per cent per annum on the ascertained value of all transformers which it has failed to purchase beginning with the effective date of the present decision (May 20, 1917). (3) A minimum monthly rate of 75 cents for domestic service is reasonable and proper in centers of population such as Fresno and Bakersfield. (4) Though a utility can not expect each individual extension to be profitable, it is warranted in requiring a guarantee of a special minimum when it is forced to construct expensive extensions into unincorporated territory. (5) Under the Commission's ruling that utilities are required to make all extensions in incorporated territory at their own expense, a utility has no right to require a development company to contract to stand the expense of constructing distributing lines to serve prospective consumers within the city limits of Fresno. (6) When the Commission establishes a revised schedule of rates and a particular consumer is automatically placed under a certain schedule, but afterwards finds that he would have received a more favorable rate under a different schedule, the Commission will not order the adjustment of the difference between the two rates. (7) Readjustments on the basis of 94 per cent demand factor are not warranted in connection with the use of demand meters and its discontinuance required. (8) Respondent required to acquaint agricultural consumers with methods of determining the load on their plants at starting and under normal operating conditions so that they may decide for themselves whether the installation of a demand meter or payment on rated capacity of their motors is most favorable. (9) Respondent finding a demand factor in excess of 100 per cent may file notice with the Commission and consumer of its intention to install a demand meter and shall have the right to charge on a basis of the last demand test until such meter is installed. (10) Electric lights used in connection with pumping apparatus must be considered as utilization equipment and the power they require added to the rated capacity of the motor. (11) It is reasonable for respondent to require consumers desiring seasonable service only to specify a definite time during which such service will be used; however, it is unjust to require a definite forecast of the exact date when service will commence. (12) A seasonal consumer desiring service beyond the time specified in his contract shall not be penalized therefor; the utility should encourage the use of its service and if continuous should be given at the same time as in the original contract. (13) Rectification of difference in voltage between supply station at Bakersfield and East Bakersfield required to be made.</p>
May 8, 1917	Complainants petition for rehearing denied.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1076	Pacific Improvement Co. vs. California, Oregon Power Co.	Electric rates, Castle Crags.
1043	Re Mt. Whitney Power and Electric Corp. (On Commission's own initiative.)	Rates, rules and regulations
1069	Thurmond vs. Santa Barbara Tel. Co...	Mileage rates, Santa Barbara
1067	Re Petaluma and Santa Rosa Ry. Co. (On the Commission's own motion.)	Installation of switch lights
1042	Re Mt. Whitney Electric Co. (On the Commission's own motion.)	Rates, rules and regulations..
1051	City of Pomona vs. Southern Counties Gas Co.	Gas rates, Pomona-----
994	Gremanger vs. Diamond Ridge Ditches.	Investigation, service-----

—Continued.

Date of decision	Action
May 8, 1917	Withdrawn.
May 8, 1917	An investigation looking into the results of rates, rules and regulations heretofore established by the Commission: (1) Respondent in purchasing transformers should specify particular property which it purchases; should it fail to purchase transformers platforms it has no property right thereto or right to remove such structures should service be discontinued. (2) Respondent has no right to refuse to purchase transformers owned by certain individuals on the ground that the revenue therefrom is insufficient to warrant the investment, as the purchase of transformers by the company was considered as the whole and not individually. (3) Big demands caused by the use of plunger pumps delivering water to two or more levels, the demand being caused by the delivery to the higher level, is the proper charge against the consumer, inasmuch as such load is continued for a considerable period of time. (4) As the ruling of the Commission eliminating the practice of respondent of requiring consumers to grant them a right of way over their property in return for service can not be made retroactive, the company will continue to retain all rights-of-way which it holds at the present time. (5) The Commission will not require respondent to make an unprofitable extension across a consumer's property when it has no right of way to protect its investment. (See Case 1042, May 2, 1917, for similar rulings.)
May 10, 1917	The company agreeing to extend its free switching area from 1 to 1½ miles, complaint satisfied and dismissed.
May 10, 1917	Respondent required to equip all open face main line switches with switch lights for the purpose of giving indication as to the position of switches during the hours of darkness and to maintain the same until further order of the Commission.
May 17, 1917	Changes in rates and rules granted, petition for rehearing dismissed.
May 17, 1917	The fact that a utility may have in effect a lower rate for gas in one city than it has in another is not conclusive that the higher rate is unreasonable. As defendant is not now earning a reasonable return on its investment nor has it asked for an increase in its present schedules, changes in the rates in effect are not warranted. Complaint dismissed.
May 21, 1917	Style of pipe heretofore required costing more than first estimates allowed for, prior order amended to permit installation of either wood stave, cement or other serviceable pipe for the purpose of delivering water to complainants. When consumers have been receiving service from a utility to which they are legally entitled, and such service is arbitrarily withdrawn, the utility can not expect the consumers to stand half the expense necessary to reinstall such service.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1047	Cazadero Improvement Club vs. Cazadero Water Works.	Water service -----
914	Stanton vs. National Ice and Cold Storage Co. of California et al.	To compel filing of rates-----
1020	City of Pasadena vs. Pacific Electric Railway Co.	Reduce rates within city limits.
508 538 967	Calistoga Electric Co. vs. Napa Valley Electric Co. Re Napa Valley Electric Co. (On Commission's own motion.)	Contract rates, electric service.
1072	Grande vs. Southern Pacific Co.-----	Award of damages-----
1009	Valley Natural Gas Co. vs. Midway Gas Co.	Invasion of territory-----
1050	Summer & May vs. San Diego Home Tel. Co.	Discriminatory telephone rates, San Diego.

—Continued.

Date of decision	Action
May 21, 1917	The service of respondent having been found inadequate, the construction of a 10,000 gallon tank, installation of new mains and development of additional water is required. Weekly reports to be made to the Commission showing progress of work. A lease entered into between the owner of the water system and another individual without authorization of the Commission is void and does not operate to release the owner from his obligations to the public.
May 21, 1917	Withdrawn.
May 21, 1917	Withdrawn.
May 24, 1917	When a report is made by an engineer of the Commission, introduced in evidence and the engineer making the report is subject to examination and cross-examination by parties interested and the hearing is adjourned to give all parties an opportunity to study such report, they can not afterwards contend, as a ground for a rehearing that they had no time nor opportunity to examine and criticise the same. The Commission's power to fix rates irrespective of existing contracts is not confined to rates between a utility and ordinary consumers, but also includes services furnished by one company to another, irrespective if by contract or otherwise. Petition of defendant for rehearing dismissed.
June 1, 1917	No jurisdiction, dismissed.
June 2, 1917	Complaint alleging invasion of territory and petitioning the Commission to require the withdrawal of defendant. (1) The fact that a utility is unable to render adequate service for a period of time does not warrant another utility in entering its territory for competitive purposes without first securing proper authorization from the Commission. (2) A utility which the law requires shall secure from the Commission a certificate permitting the construction of extensions to its line, plant or system can not dodge such issue by rendering service through an extension constructed by a consumer. The term "system" includes all extensions through which service is rendered whether owned by the utility or a consumer. Defendant required to discontinue service to consumers in the Midway oil fields on or before June 15, 1917.
June 14, 1917	A telephone utility employing a solicitor to secure new subscribers, which solicitor with the knowledge of the company's officials agrees with such new subscribers to waive any or all of the regular rates for such service as filed with the Commission, is in effect granting preferential or discriminatory rates disadvantageous to other subscribers of the company. Defendant required to discontinue such practice and collect its regular rate from all subscribers.

FORMAL COMPLAINTS

Case No.	Title	Nature of proceedings
1065	Re Stockton Terminal and Eastern Railroad Co. (On Commission's own motion.)	Discontinuance freight service.
1073	City of Palo Alto vs. Southern Pacific Co.	Removal of spur track-----
889	Leslie Salt Refinery Co. vs. Southern Pacific Co.	Reparation -----
817	Re Murphy Water, Ice and Light Co. (On Commission's own motion.)	Water rates and service, Needles.
1011	Water Users' Association vs. Yolo Water and Power Co.	Irrigation service, Yolo County.
917	Guisler et al. vs. California Telephone and Light Co.	Electric rates, Mendocino and Sonoma counties.

—Concluded.

Date of decision	Action
June 18, 1917	Respondent though in the hands of a receiver is required to operate a daily freight service for earload shipments only until the close of the present crop season, at which time it may apply for permission to discontinue the same. A railroad operating an oil burning locomotive is required to clear its road bed of all dry weeds and grass, owing to the menace of fire to adjoining property.
June 19, 1917	The Commission will not direct a carrier to abandon the use of a spur track when such track is its only entrance into a considerable portion of its station grounds and its removal would lose to the carrier the use of such facilities. The expenditure of \$750 to construct crossing gates for the purpose of protecting a spur track is not warranted, in view of the fact that there are a considerable number of crossings in the state far more dangerous where such an expenditure would be far more serviceable. Defendant required to stop and flag all trains over spur track crossing University avenue in the city of Palo Alto. Complaint in other respects dismissed.
June 19, 1917	Withdrawn.
June 26, 1917	Complaint satisfied, prior order vacated and proceeding dismissed.
June 26, 1917	In connection with its order requiring defendant company to permanently improve its service, clear its ditches and establish a revised set of rules and regulations, the Commission pointed out to parties in interest as follows: (1) That the rotation method of delivering irrigation water was far more desirable than delivery by application, for it insures to consumers at fixed intervals an adequate and uniform head for a stated period of time. (2) Privately owned ditches, as a rule, are in a very poor state of repair, making it difficult for utilities to render satisfactory service, and are in a large measure responsible for a number of complaints filed alleging inadequate service. Suggestion made that all privately owned ditches be placed under the control of the utility either by purchase or lease. (3) Consumers owning private ditches should keep them in a thoroughly cleaned condition, otherwise utilities are justified in measuring water delivered at the point of intake of consumer's lateral instead of at the point of delivery to acreage to be irrigated.
June 28, 1917	In establishing a revised schedule of electric rates for respondent company the Commission holds that when a utility is serving a sparsely settled district where its costs of upkeep is ordinarily high, consumer should be required to bear a portion of such expense.

APPENDIX FORMAL

Section 1. Common Carriers.
Section 2. Gas and Electric Companies.
Section 3. Water Companies.

Common

Application No.	Applicant	Nature of proceeding	Date of decision
2108	Southern Pacific Co. et al.-----	Transfer of Alameda County suburban lines.	July 1, 1916
2340	Tidewater Southern Railroad Co.	Grade crossing -----	July 10, 1916
1470	Central California Traction Co.	Abandoned portion of line City of Stockton.	July 12, 1916
2351	Western Pacific Ry. Co.-----	Reorganization -----	July 12, 1916
2351	Western Pacific Ry. Co.-----	Reorganization -----	July 14, 1916
2420	Tidewater Southern Ry. Co.-----	Bond issue -----	July 14, 1916
1084	Fresno Interurban Railway-----	Bond issue -----	July 15, 1916
1360	Marin County Electric Railway--	Stock issue -----	July 15, 1916
199	Holton Interurban Railroad Co.	Lease of trackage-----	July 15, 1916
1084	Fresno Interurban Railway Co..	Bond issue -----	July 20, 1916
2432	Visalia Electric Railroad Co., Southern Pacific Co.	Stock issue -----	July 20, 1916
2125	Martinez and Concord Interurban Railway.	Stock and bond issue....	July 21, 1916
2458	Pacific Electric Railway-----	Abandon spur track-----	Aug. 2, 1916

DIX B.

APPLICATIONS.

- Section 4. Telephone and Telegraph Companies.
- Section 5. Warehousemen and Wharfingers.
- Section 6. Miscellaneous.

Carriers.

Action

Applicant and subsidiary companies holding various interest in suburban lines in Alameda County are authorized to transfer title and interest so as to center ownership in Southern Railroad and Central Railroad companies, the latter to lease such lines to Southern company.

Applicant authorized to construct its tracks at grade across tracks of Southern Pacific Co., a separation of grades being impracticable. However, it is required to install a standard interlocking plant, expense thereof to be borne by applicant.

Arrangements having been made to transfer passengers from cars of applicant to Stockton Electric Railway Co. applicant is given permission to abandon that portion of the line on Park street, from Aurora to Union street, in the city of Stockton.

Authorizing transfer of properties of Western Pacific Railway Co. to Western Pacific Railroad Co. and the issuance by the latter of \$47,500,000 par value of common, \$27,500,000 par value of preferred stock and \$20,000,000 face value 5 per cent bonds. All stock excepting director's qualifying shares to be delivered to holding company together with \$2,000,000 in cash. Bonds to be sold at not less than 90. Of the proceeds \$2,000,000 to be used for reorganization expenses, to pay distributive shares of nonassenting bondholders the balance for additions and improvements to system. Of the amounts claimed covering reorganization expenses the sum of \$2,000,000 only is permitted to be capitalized, the balance to come from earnings or from sources other than capital expenditures. The decision contains a severe arraignment of the present method of handling reorganizations, particularly the enormous expenses entailed in connection therewith and suggestion made that such matters would be far more efficiently and expeditiously handled by the Interstate Commerce Commission in case of interstate roads and the various state commissions in the case of intrastate roads than is now the case when handled by private interests.

Supplemental order amplifying prior decision.

Applicant authorized to issue \$20,000 par value of bonds to be pledged as security for surety bond requested in connection with construction of interlocking plant.

Applicant authorized to issue \$149,700 par value of bonds in lieu of bonds heretofore issued covering construction of its line of railway. It is denied permission to issue \$10,396.27 face value of bonds covering an operating deficit but is authorized to issue a note instead, also preferred stock of the par value of \$8,100 to be delivered to the contractors covering work done on applicant's line.

Applicant is denied permission to use the proceeds of stock sales for preliminary expenditures incurred prior to the abandonment of its enterprise and is required to return the entire amount to subscribers.

Withdrawn.

Form of mortgage approved.

Visalia Company authorized to issue \$96,000 par value of stock to be purchased by Southern Pacific Co. at par, proceeds to be used for the construction of an extension, Exeter to Ducor.

Trust deed approved providing amendment is made empowering a majority of bondholders to protect their rights through proper legal channels.

Applicant granted permission to abandon 600 feet of spur track at Elenda Station.

FORMAL

Common Carriers

Applia- tion No.	Applicant	Nature of proceeding	Date of decision
2382	Oakland, Antioch and Eastern Railway.	Note issue -----	Aug. 7, 1916
2487	Peninsular Railway Co.-----	Transfer real property..	Aug. 8, 1916
1703	Southern Pacific Co.-----	Agency Nelson Station..	Aug. 10, 1916
2351	Western Pacific Railroad Co.---	Reorganization -----	Aug. 18, 1916
2478	San Pedro Transportation Co.---	Note issue -----	Aug. 25, 1916
1601	Pacific Freight Traffic Bureau---	Increase rates tin cans..	Sept. 1, 1916
2391	Pacific Fruit Express Co.-----	Clearances -----	Sept. 1, 1916
2503	Minkler Southern Ry. Co.-----	Stock issue -----	Sept. 8, 1916
2526	Panoche Valley Railroad Co.----	Stock and bond issue----	Sept. 14, 1916
2295	Pacific Freight Freight Traffic Bureau.	Citrus fruit -----	Sept. 20, 1916
2308	Tidewater Southern Ry. Co.-----	Abandon trackage -----	Sept. 21, 1916
2512	Laton and Western R. R. Co.----	Lease of railway-----	Sept. 21, 1916
2209	Pacific Electric Ry. Co.-----	Line reconstruction ----	Sept. 26, 1916
2400 2401	San Jose Railroads.----- Peninsular Railway Co.	Line reconstruction ----	Sept. 26, 1916
2434	San Diego Electric Railway Co.---	Line reconstruction ----	Sept. 26, 1916
2435	San Diego and Southeastern Ry. Co.	Line reconstruction ----	Sept. 26, 1916
2553	Nevada-California-Oregon Rail- way and Sierra and Mohawk Ry. Co.	Transfer of property-----	Sept. 26, 1916
2396	Atchison, Topeka and Santa Fe Ry. Co.	Grade crossing -----	Sept. 28, 1916

APPLICATIONS.

—Continued.

Action

Renewal of notes, aggregating \$159,017.49, for a period of one year authorized.

Permission granted for transfer certain real property.

At request of applicant order heretofore made with reference to abandonment of agency at Nelson Station is vacated and set aside and application dismissed.

Approving stipulation with reference to franchise values.

Issuance of note in the face value of \$5,000 authorized for the purpose of discharging floating indebtedness.

It appearing that carriers were receiving a rate so low as to be not only noncompensatory but in some instances below actual cost of service, classification on tin cans is increased from class C to fourth class and a schedule of commodity rates also established.

Applicant granted permission to construct platforms with less than regulation clearances as provided in General Order No. 26.

Applicant authorized to issue \$28,000 par value of stock to be issued to Santa Fe Railway Co. at par, which latter company shall credit same to applicant at its full face value covering advances made for construction purposes.

Preliminary order made granting applicant permission to issue \$200,000 par value of stock and \$900,000 face value of bonds to be sold at not less than 90, for the purposes of building a railroad from Dos Palos to certain mining property in Panoche Valley provided that none of such securities shall be issued until applicant shall have complied with certain specified conditions of the order.

Petition to limit methods of shipping dismissed.

Petition to abandon trackage in the city of Stockton withdrawn.

Applicant authorized to lease its line of railway to Santa Fe Railway Co. for an annual rental \$8,950.00.

Granted an extension to and including June 30, 1919, in which to complete reconstruction, necessary under the provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Sierra Co. authorized to transfer its properties to N. C. O. Ry.

Permission granted for construction of spur track along Spear street in the city of San Francisco. As the Commission has no jurisdiction to place responsibility or award damages in case of accident it can not specify terms in connection with such point under which tracks of one carrier will cross those of another.

FORMAL

Common Carriers

Applie- tion No.	Applicant	Nature of proceeding	Date of decision
2563	Oakland, Antioch and Eastern Ry. Co.	Note issue -----	Sept. 30, 1916
2476	Visalia Electric Railroad Co.----	Line reconstruction ----	Sept. 30, 1916
2554	Mt. Tamalpais and Muir Woods Ry.	Abandon service -----	Oct. 4, 1916
2576	Southern Pacific Co.-----	Interchange agreement--	Oct. 4, 1916
2583	Southern Pacific Co.-----	To purchase stock-----	Oct. 10, 1916
2154	Fresno Interurban Ry. Co.-----	Stock and bond issue----	Oct. 11, 1916
2565	Ansel M. Easton-----	Abandon railway Burlin- game.	Oct. 16, 1916
2555	Death Valley Railroad Co.-----	Bond issue -----	Oct. 19, 1916
836	Death Valley Railroad Co.-----	Bond issue -----	Oct. 19, 1916
2392	San Francisco-Oakland Termi- nal Railways.	Abandon trackage ----	Oct. 19, 1916
2585	Boca and Loyalton Railroad Co.	Transfer of property----	Oct. 23, 1916
2452	Pacific Fruit Express-----	Grade crossings -----	Oct. 24, 1916
2396	Atchison, Topeka and Santa Fe Railway.	Grade crossing -----	Oct. 25, 1916
2572	Southern Pacific Co.-----	Relocate station -----	Oct. 25, 1916
1084	Fresno Interurban Railway-----	Bond and stock issue----	Oct. 26, 1916
2584	Stockton Terminal and Eastern Railroad.	Stock issue -----	Oct. 26, 1916
651	Clear Lake Railroad Co.-----	Bond and stock issue----	Nov. 9, 1916

APPLICATIONS.

—Continued.

Action

Applicant granted permission to issue for the period of one year its 6 per cent promissory note of the face value of \$50,000, such note to be secured by bonds at a ratio of not to exceed 10 to 6.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Applicant permitted to abandon service on Muir Woods branch during the months of November and December, 1916, and January and February, 1917.

Approval given of agreement covering operation of interchange track and facilities at Bloomington, San Bernardino County.

Applicant authorized to purchase share of stock of Fresno City Ry. Co.

Withdrawn.

Withdrawn.

Issuance of 234 bonds of the face value of 100 pounds sterling each authorized in lieu of bonds heretofore authorized but issued after expiration date of order. Additional 43 bonds authorized for construction purposes. In connection with security issues the term "issued" applies to securities actually executed and delivered for a consideration, not merely executed and placed in the treasury for sale, the latter not being an obligation against the maker can not be considered legally issued.

Withdrawn.

Permission granted for the abandonment of certain trackage on San Pablo avenue in the city of Richmond.

Property of applicant authorized to be transferred to A. R. Baldwin for the sum of \$35,100 provided the purchaser shall assume all obligation for service at present resting against the property to be transferred.

Permission granted for construction of nine spur tracks at grade across Mt. Vernon avenue in the city of Colton, provided all traffic using such crossing be under the care of a brakeman or switchman.

Original order amended as regards requiring cars of street car company to come to a full stop before proceeding over crossing.

Permitted to move station approximately a half mile eastward of present location.

Order heretofore made authorizing execution of mortgage annulled and new form as proposed is approved.

Applicant's petition to issue 263,900 shares of stock of the par value of \$1.00 each in exchange for its outstanding issue of 2,639 shares of the par value of \$100 each denied.

When the proposed plans of construction of a common carrier are so far below standard that the operation of the road would be dangerous to the traveling public the Commission will not authorize the issuance of securities for such purposes. Petition held in abeyance pending the submission by applicant of plans for more substantial standards of construction.

FORMAL

Common Carriers

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2609	Minkler Southern Railway Co.---	Grade crossing -----	Nov. 9, 1916
2605	Tidewater Southern Ry. Co.-----	Certificate -----	Nov. 14, 1916
2533	Pacific Electric Railway Co.-----	Grade crossing -----	Nov. 15, 1916
1335	California Western R. R. and Navigation Co.	Bond issue -----	Nov. 15, 1916
2613	Los Angeles and San Diego Beach Railway.	Pledge bonds -----	Nov. 17, 1916
1084	Fresno Interurban Railway Co..	Stock and bond issue----	Nov. 18, 1916
2598	Indian Valley Railroad Co.-----	Stock issue -----	Nov. 18, 1916
2607	A. R. Baldwin and Boca and Loy- alton Railroad Co.	Transfer of property; abandonment of prop- erty.	Nov. 25, 1916
2574	Southern Pacific Co.-----	Demurrage rules -----	Dec. 2, 1916
2369	Pacific Electric Railway Co.-----	Abandon trackage -----	Dec. 11, 1916
2614	Los Angeles and Salt Lake Rail- road Co.	Grade crossing -----	Dec. 11, 1916
2555	Death Valley Railroad Co.-----	Bond issue -----	Dec. 13, 1916
2604	Tidewater Southern Railway Co.	Stock issue -----	Dec. 13, 1916
2666	San Francisco-Oakland Termi- nal Railways Co.	Bonds—pledge -----	Dec. 16, 1916

APPLICATIONS.

—Continued.

Action

Permission granted for construction of tracks of applicant across the tracks of Visalia Electric Railway, the trains of both lines to come to a full stop before proceeding over such crossing.

Withdrawn.

The Commission annuls an ex parte order heretofore made granting applicant permission to construct a crossing at grade in the county of Los Angeles pending its obtaining a franchise permitting the necessary construction along the county road.

Amending original order with reference to time limit in which bonds shall be sold.

Issuance and pledge of bonds at the ratio of 100 to 71 to secure a note of the face value of \$11,000 authorized.

Permission granted for issuance of \$70,000 face value of bonds and \$35,000 par value of stock to be sold at not less than 80, proceeds to cover cost of extensions, equipment and rights of way. Issuance of two notes aggregating \$7,850.34 also authorized covering deficit incurred during construction and cost of materials and supplies.

Applicant authorized to issue 3,250 shares of stock of the par value of \$100 per share to be sold at not less than par for the purposes of constructing a railroad from Paxton to Lower Camp; also to issue \$10,000 par value of stock covering promotion and organization expenses.

Transfer of portion of line from Portola to Loyalton authorized and permission granted for abandonment of line running from Boca to Loyalton.

In connection with petition of applicant for interpretation of demurrage rules Commission holds: (1) When loaded cars arrive at point of destination and carrier notifies consignee of such arrival and consignee fails to notify carrier within specified time at what warehouse door it desires car spotted, demurrage accrues. (2) Carriers are not required to provide storage in cars when storage is required through failure of consignee to properly care for shipments within proper time. Assessment by applicant of demurrage charges amounting to \$1,407 against nine certain grain shippers held to be within rules governing demurrage and accordingly just and reasonable.

Withdrawn.

Permission granted for construction of extension across 14 certain streets in the county of Los Angeles, five of such crossings at separate grades, the balance at grade provided where tracks of applicant cross those of Pacific Electric Co. cars of both companies shall come to a full stop.

Authorized to issue 32 bonds of the par value of 100 pounds sterling each for the purpose of additions and betterments to system.

Applicant authorized to issue \$600,000 par value of stock to be sold at not less than 80, proceeds to be used in the construction of an extension from Hatch to Irwin City. Stock of the face value of \$125,000 held by the president of applicant is required to be empounded in a manner suitable to the Commission. The Commission will not deny an application to issue stock for legitimate capital purposes solely on the grounds that certain of the stockholders object to the management of the company, such matters are subjects for the consideration of the stockholders themselves and not the Commission.

Authorized to issue and pledge \$10,000 face value of bonds as security pending appeal of damage suit.

FORMAL

Common Carriers

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
808	San Diego and Arizona Railway.	Grading contract -----	Dec. 23, 1916
2671	Mt. Tamalpais and Muir Wood Railway.	Bond issue -----	Dec. 29, 1916
2698	Southern Pacific Co.-----	Wharf franchise -----	Dec. 30, 1916
2702	San Jose Railroad and Southern Pacific Co.	To exchange bonds-----	Jan. 4, 1917
2604	Tidewater Southern Railway Co.	Stock issue -----	Jan. 8, 1917
759	Southern Pacific Co.-----	Abandon agency Brook- dale.	Jan. 9, 1917
818	Southern Pacific Co.-----	Move depot—Hilt -----	Jan. 9, 1917
766	Southern Pacific Co.-----	Abandon depot—Hindon	Jan. 9, 1917
407	Vallejo and Northern R. R. Co..	Grade crossing -----	Jan. 15, 1917
2659	Bay Shore R. R. Co.-----	Discontinue operation...	Jan. 18, 1917
2604	Tidewater Southern R. R. Co....	Stock issue -----	Jan. 26, 1917
2073	Death Valley R. R. Co.-----	Stock issue -----	Feb. 7, 1917
2385	Holton Interurban Ry. Co.-----	Lease—trackage -----	Feb. 7, 1917
2747	Southern Pacific Co.-----	Lease—trackage -----	Feb. 7, 1917
2704	San Francisco-Oakland Termi- nal Railways.	Abandon trackage -----	Feb. 15, 1917
2655	Los Angeles and Salt Lake R. R.	Discontinue passenger trains.	Feb. 15, 1917
2758	Los Angeles and San Diego Beach Ry.	Note issue -----	Feb. 17, 1917
808	San Diego and Arizona Ry. Co...	Bond issue -----	Feb. 17, 1917
2740	City Ry. Co. of Los Angeles....	Bond issue -----	Feb. 29, 1917

APPLICATIONS.

—Continued.

Action

Contract for grading approved.

Granted permission to issue and pledge bonds of the face value of \$18,500 as security for a ninety day note of a like face value.

Approval of renewal of wharf franchise at Summerland.

Withdrawn.

President of applicant holding in special trust \$2,000,000 par value of capital stock is authorized to release \$250,000 par value in return for organization and promotion expenses and in payment for various tracts of land for right of way purposes. The balance to be returned to applicant's treasury and cancelled. Applicant also authorized to issue \$30,000 par value of common in exchange for a like par value of preferred stock.

Withdrawn.

Withdrawn.

Withdrawn.

The crossing of applicant's tracks with those of Southern Pacific Co. was heretofore directed to be made at separate grades. Temporary construction at grade is permitted until such time as reorganization of applicant's affairs shall have been completed and the road again put into the hands of its security holders.

Applicant, operating a small electric road along the shore of San Diego Bay, is permitted to temporarily discontinue service until May 1, 1917.

Amending prior order.

Authorized to issue 272 shares of stock of the par value of \$100 per share to meet sinking fund obligations.

Withdrawn.

Granted permission to lease trackage from Holton to Seeley to Holton Interurban Ry. Co.

Granted permission to abandon for a period of five years certain trackage on San Pablo ave., in Contra Costa County.

Granted permission to discontinue passenger trains numbers 13 and 14, provided five days' notice of same is posted in all stations.

Authorized to issue note in the sum of \$7,393.05 and to issue and pledge bonds at the ratio of ten to eight as security therefor.

Approving contract for construction work.

Authorized to issue \$303,000 face value of bonds to the Los Angeles Railway Corp. to discharge indebtedness incurred to the latter company account additions and betterments to its line of railway.

FORMAL

Common Carriers

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2765	Diamond and Caldor Ry. Co.....	Bond issue	Feb. 21, 1917
2412	California Southern R. R. Co....	Certificate	Feb. 26, 1917
1753	Pacific Freight Traffic Bureau...	Increase minimum weight	Feb. 26, 1917
2652	Atchison, Topeka and Santa Fe Ry.	Increase grain rates.....	Feb. 28, 1917
2741	Western Pacific R. R. Co.....	Purchase of stock.....	Mar. 1, 1917
2055	Nevada-California-Oregon Ry....	Bond issue	Mar. 1, 1917
2314	Pacific Freight Traffic Bureau...	Switching charge	Mar. 9, 1917
2741	Western Pacific Ry. Co.....	Stock purchase	Mar. 12, 1917
2778	Farmers Transportation Co., Sacramento Transportation Co.	Operating agreement ---	Mar. 18, 1917
2785	Patterson and Western R. R. Co.	Stock issue	Mar. 16, 1917
2754	Atchison, Topeka and Santa Fe Ry.	Grade crossing	Mar. 19, 1917
2482	Los Angeles and San Diego Beach Ry.	Reduce service	Mar. 21, 1917
2748	Oakland, Antioch and Eastern Ry.	Note issue	Mar. 26, 1917
2604	Tidewater Southern Ry.....	Stock issue	Mar. 27, 1917
2773	San Jose Railroads.....	Bond issue	Mar. 27, 1917
2729	Atchison, Topeka and Santa Fe Ry.	Station facilities	Mar. 31, 1917
2628	Southern Pacific Co.....	Refrigeration rates ----	Apr. 7, 1917
2775	Pacific Electric Ry. Co.....	Grade crossing	Apr. 16, 1917

APPLICATIONS.

—Continued.

Action

Granted permission to issue \$90,000 face value of bonds to be sold at not less than 90, of the proceeds \$39,970 to be used to purchase equipment, the balance to discharge indebtedness to California Door Co.

Withdrawn.

Withdrawn.

Petition to increase rates on grain and articles taking grain rates Los Angeles to points on Escondido-Fallbrook branches from 10c to 11c and 12½c per 100 pounds denied.

Applicant authorized to purchase \$1,201,000 par value of stock of Tidewater Southern Ry. provided the Commission shall first approve the proposed joint traffic agreement between the two companies.

Amending prior order with reference to time in which bonds shall be issued.

Petition to initiate switching charge withdrawn.

Approving proposed traffic agreement with Tidewater Southern Ry.

Approving operating agreement whereby both companies will operate their boats so as to avoid duplication in sailing dates.

Authorized to issue \$149,997 par value of stock to be issued to Mineral Products Co. in partial discharge of indebtedness covering moneys advanced.

The railroad agreeing to contribute a large amount of necessary street work, it is granted permission to construct a track at grade across Fourteenth street in the city of Upland.

Withdrawn.

Applicant authorized to issue five notes of the face value of \$18,000 each endorsed by individuals in renewal of a note of the face value of \$90,000 endorsed jointly by five individuals.

Approving manner of placing stock held by applicants in special trust.

Withdrawn.

Authorized to move Wade Station approximately 3½ miles easterly.

The cancellation of notations in rules governing the movement of refrigerator cars not affecting an increase in rates, application granted.

Applicant granted permission to construct a spur track at grade across certain streets in the county of Los Angeles, agrees to stop and flag all cars across the Foothill boulevard, the only one of such streets having a heavy traffic.

FORMAL

Common Carriers

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2824	South San Francisco Belt Ry., South San Francisco Land and Imp. Co., Southern Pacific Co.	Lease -----	Apr. 23, 1917
2749	San Francisco, Napa and Calis- toga Ry.	Commutation rates ----	Apr. 27, 1917
2796	Los Angeles and Salt Lake R. R. Co.	Bond issue -----	Apr. 30, 1917
2814	Nevada-California-Oregon Ry.---	Bond issue -----	May 2, 1917
2813	Nevada-California-Oregon Ry.---	Transfer or property----	May 2, 1917
2828	Southern Pacific Co., Atchison, Topeka and Santa Fe Ry.	Transfer of property----	May 3, 1917
2876	Mexico and San Diego Railway--	Abandon property -----	May 8, 1917
2836	Wells Fargo & Co. Express-----	Increase rates -----	May 8, 1917
2603	Tidewater Southern Ry. Co.-----	Abandon trackage -----	May 9, 1917
808	San Diego and Arizona Ry.-----	Bond issue -----	May 28, 1917
1006	Southern Pacific Co., South Pa- cific Coast Ry.	Modify lease -----	May 29, 1917

APPLICATIONS.

—Continued.

Action

Belt Ry. authorized to lease its line of railway to Southern Pacific Co.

Applicant authorized to increase commutation rates between Vallejo and Napa from \$5 to \$6 per month. In connection with its order the Commission held as follows:

(1) The length of time a rate or fare has been in effect and circumstances under which it was established can not be accepted as conclusive of its reasonableness, conditions may subsequently change owing to various elements affecting transportation and operation, accordingly to determine the reasonableness of the particular rate existing conditions must be considered.

(2) A carrier is entitled to a higher rate for a particular service if the existing rate is shown to be unreasonably low, this rule holds good even though the carrier is not in need of additional revenue at the time of making application.

(3) In fixing a commutation rate consideration must be given to the fact that radical increases would have a tendency to disrupt the community life of those depending on such service besides injuring investments and causing commuters to move to the point at which they are employed.

Applicant authorized to issue \$1,969,000 face value 4 per cent first mortgage bonds to be sold at not less than 82, proceeds to reimburse treasury covering expenditures made for capital purposes, provided that such money shall be used solely for corporate purposes and not disbursed as dividends.

Applicant having made arrangement to sell a portion of its road to Western Pacific Ry. and desiring to rearrange its finances, applies for and is granted permission to issue \$1,000,000 face value of bonds, \$750,000 of which shall be used to retire outstanding bonds of a like face value, the balance to be sold at not less than 93, proceeds to be used as specified by supplemental orders. Of the proceeds obtained from sale of property to Western Pacific Ry. applicant is required to pay off balance of present bonded indebtedness.

Transfer of portion of road of applicant to Western Pacific Ry. authorized for a consideration of \$700,000 and applicant is also authorized to abandon certain other portions of its line when the Western Pacific shall have constructed a broad gauge road to serve the territory now served by the line proposed to be abandoned.

Southern Pacific Co. authorized to transfer to Santa Fe Ry. undivided one-half interest in branch trackage in Kern County, known as Oil City Branch, for the sum of \$168,893.14, provided that as the price to be paid is considerably in excess of the real value of the property, applicants are required to first submit for the approval of Commission the proposed plan for carrying such purchase price on their books.

Authorized to abandon its line of railway, remove its steel rails, selling them for \$4,500 and applying same to reduce bonded indebtedness.

Upon a showing that business to and from the town of Martell is conducted at a loss, applicant authorized to increase rates to and from Martell to all points in California 40c per 100 pounds on first-class matter and 30c per 100 pounds on all second-class matter.

Authorized to abandon approximately 24,000 feet of trackage when connecting track has been constructed so as to permit applicant to enter the city of Stockton over the line of Western Pacific Ry. and Stockton Electric Ry.

Approving contract for construction of steel viaduct.

This Commission has no power to modify language employed in a lease. The interpretation of wording is a matter for the courts, and not for this Commission. The Commission may at times be called upon to determine the effect of written instruments. However, it has no jurisdiction to pass upon an application in which it is petitioned to express the intent of the original executors. Petition dismissed.

FORMAL

Common Carriers

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2913	Amargosa Valley R. R. Co.-----	Stock issue -----	May 29, 1917
2814	Nevada-California-Oregon Ry.---	Bond issue -----	June 6, 1917
2869	Sierra Ry. of California, Sugar Pine Ry. Co.	Operating agreement ---	June 6, 1917
2879 2880	White Bus Line.----- Valley Stage Line.	Increase rates -----	June 7, 1917
2435	San Diego and Southeastern Ry.	Line reconstruction ----	June 14, 1917
2434	San Diego Electric Ry. Co.-----	Line reconstruction ----	June 14, 1917
2954	Sacramento Transportation Co..	Increase rates -----	June 26, 1917
2953	Farmers Transportation Co.----	Increase rates -----	June 26, 1917
2574	Southern Pacific Co.-----	Demurrage charges ----	June 26, 1917

APPLICATIONS.

—Concluded.

Action

Authorized to issue \$184,700 par value of the stock to be issued to a mining company at full face value, proceeds to be used, \$4,000 working capital, the balance to construct a line of railway a distance of 16.21 miles, provided the mining company files a stipulation to the effect that none of such stock shall thereafter be sold to the public, unless authorized by the Commission. A mining company which proposes to issue bonds for the purposes of advancing funds for the construction of a railroad, taking the stock of the railroad in return, need not apply to the Commission for permission to execute its proposed mortgage even though such mortgage is a lien upon the stock of the utility as the Commission has no jurisdiction over mining companies.

Authorized to use proceeds of bonds heretofore authorized as follows: \$125,000 for station grounds and buildings at Alturas; \$33,500 to defray expenses incidental to sale of portion of its properties, balance to reimburse treasury covering capital expenditures made.

Supplemental agreement covering joint operation of applicant railroads approved.

Upon a showing that cost of operating auto stage lines has considerably increased during past year applicants authorized to put into effect an increased schedule of rates between Los Angeles and Fullerton, Anaheim, Orange, Santa Ana.

Granted further extension of time to and including June 30, 1919, in which to complete construction work necessary under provisions of chapters 499-600.

Granted further extension of time to and including June 30, 1919, in which to complete reconstruction necessary under provisions of chapters 499-600.

Withdrawn.

Withdrawn.

Shippers' petition for rehearing denied.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2056	Pacific Gas and Electric Co.-----	Stock issue -----	July 1, 1916
2354	San Joaquin Light and Power Corp.	Bond issue -----	July 7, 1916
2387	Southern Counties Gas Co. of Cal.	Stock issue -----	July 8, 1916
2337	Central California Gas Co.-----	Stock and bond issue----	July 8, 1916
1988	Corona Gas and Electric Light Co.	Bond issue -----	July 10, 1916
1897	Bishop Light and Power Co.-----	Bond issue -----	July 10, 1916
1731	Western States Gas and Electric Co.	Bond and note issue----	July 14, 1916
2404	Midland Counties Public Service Corporation.	Note issue -----	July 20, 1916
2398	Southern Counties Gas Co. of Cal.	Note issue -----	July 20, 1916
2364	Port Costa Wharf Co.-----	Wharf franchise -----	July 20, 1916
2367	W. F. Boardman et al.-----	Transfer gas properties.	July 24, 1916
2366	W. F. Boardman et al.-----	Transfer gas properties.	July 24, 1916
500	Economic Gas Co.-----	Bond issue -----	July 27, 1916
2352	Los Angeles Gas and Electric Corp.	Certificate—San Gabriel.	July 29, 1916
2384	Great Western Power Co.-----	Bond issue -----	July 31, 1916
2229	George H. Hall-----	Certificate—Taylorsville	July 31, 1916

APPLICATIONS.

Companies.

Action

In accordance with previous suggestions of the Commission applicant files a stipulation agreeing to set aside from income the sum of \$7,000,000 during the period 1916 to 1922 for the purpose of conserving its assets and protecting its bond and stockholders.

Applicant granted permission to issue \$666,500 face value of bonds to be sold at not less than 96, proceeds to be used for extensions to plant and reimburse treasury for capital expenditures made. Authorization covering balance of bonds applied for held in abeyance account insufficient information as to the necessity of such expenditures at the time. Applicant was heretofore required to purchase transformers owned by consumers, such purchase price is now fixed at cost to company less 5 per cent per annum for depreciation.

Applicant authorized to issue 6,600 shares of common stock of the par value of \$100 per share for the purpose of retiring a like amount of preferred stock.

Applicant authorized to issue \$7,000 face value of bonds, to be sold at 90, and \$20,000 par value of common stock to be sold at par for the purpose of reimbursing treasury and discharging notes and accounts payable. Issuance of securities for extensions held in abeyance pending a more detailed estimate of proposed betterments.

Authorizing changes in mortgage.

Approving form of mortgage.

Permission granted for the use of \$10,506.38 of the proceeds of bonds heretofore authorized covering capital expenditures incurred during the month of May, 1916.

Applicant authorized to renew for a period of one year four promissory notes aggregating the sum of \$13,957.54.

Applicant authorized to renew for a period of one year nine promissory notes aggregating the sum of \$49,787.90.

Order approving stipulation as to franchise values.

Applicants authorized to transfer gas generating and distributing systems at Balboa and Newport Beach to the city of Newport Beach for the sum of \$4,773 and pending such sale to lease the properties at a monthly rental of \$250 per month.

Applicants authorized to transfer gas properties at Huntington Beach to said city for the sum of \$10,107 provided the city file a stipulation to the effect that it shall assume all obligations for service resting against the company as to consumers residing outside the city limits.

Applicant authorized to issue \$267,000 face value of bonds to be either sold at not less than 83 $\frac{1}{2}$ or pledged as security for notes at a ratio of not less than 3 to 2, proceeds to be used for corporate purposes of the company.

Stipulation as to franchise value approved.

Bonds of the face value of \$224,000 are authorized to be issued by applicant covering capital expenditures made, such bonds to be sold at not less than 90, repurchased by applicant, and used for sinking fund purposes.

Applicant's petition for certificate permitting the construction of an electrical distributing system in the town of Taylorsville held in abeyance pending the efforts of Plumas Light and Power Co. to construct a transmission line to serve such territory.

FORMAL

Gas and Electric

Applca- tion No.	Applicant	Nature of proceeding	Date of decision
2297	Plumas Light and Power Co.....	Note issue	July 31, 1916
2337	Central California Gas Co.....	Stock issue	Aug. 7, 1916
2431	Southern Counties Gas Co. of Cal.	Certificate—Los Angeles County.	Aug. 10, 1916
2430	Southern Counties Gas Co. of Cal.	Certificate	Aug. 10, 1916
2429	Southern Counties Gas Co.....	Certificate — O r a n g e County.	Aug. 10, 1916
2475	Pacific Gas and Electric Co.....	Special contracts	Aug. 10, 1916
1246	Valley Pipe Line Co.....	Stock issue	Aug. 12, 1916
2365	Oceanside Electric and Gas Co...	Transfer of property.....	Aug. 18, 1916
2297	Plumas Light and Power Co.....	Bond and note issue.....	Aug. 18, 1916
1731	Western States Gas and Electric Co.	Bond issue	Aug. 23, 1916
2081	East Oakland Water and Electric Co.	Stock and note issue....	Aug. 25, 1916
2520	Crescent City Light, Water and Power Co.	Transfer property	Aug. 26, 1916
1246	Valley Pipe Line Co.....	Stock issue	Aug. 30, 1916
2260	Andrew Sorenson	Electric rates	Aug. 31, 1916
1625	Northern California Power Co. Cons.	Rates (gas and electric).	Sept. 1, 1916
2540	Half Moon Bay Light and Power Co.	Stock issue	Sept. 8, 1916
2530	Southern California Gas Co.....	Note issue	Sept. 8, 1916
2017	Valley Natural Gas Co.....	Stock issue	Sept. 23, 1916
2110 2223	Oceanside Electric and Gas Co. San Diego Cons. Gas and Electric Co.	Line reconstruction	Sept. 26, 1916

APPLICATIONS.

Companies—Continued.

Action

Note issue of the face value of \$15,000 for additions and discharge of floating indebtedness approved. Revised schedule of rates also approved.

Issuance of \$20,000 par value of common, and \$29,500 par value of preferred stock authorized for additions and betterments to plant.

Preliminary certificate permitting construction of gas transmission and distributing mains in certain portions of Los Angeles County granted, provided such extensions shall not invade territory served by any other company.

Certificate granted permitting construction of gas transmission main from Brea to gas plant at Pomona.

Certificate granted permitting construction of gas distributing system in certain portions of Orange County.

Special contract with two prospective consumers providing for specified minimum annual bill, approved.

Permission granted for issuance of 2,876 $\frac{1}{2}$ shares of stock of par value of \$100 per share to be sold at not less than 80, proceeds to be used in constructing portion of pipe line Coalinga Oil Field to Martinez.

Applicant authorized to transfer all rights and property to San Diego Consolidated Gas and Electric Co.

Amending prior order with reference to filing proposed mortgage.

Applicant authorized to use \$12,847.27 of proceeds of bonds heretofore authorized to reimburse treasury covering capital expenditures made during the month of July, 1916.

Applicant authorized to issue stock of the par value of \$1,900 on a note of like face value for the purpose of discharging indebtedness and for additions and betterments to plant. Issuance of securities for purpose of paying operating expenses refused.

Applicant authorized to transfer property and franchises to J. M. Hotchkiss for the sum of \$2,100 and the release of a claim in the sum of \$2,922.

Amending prior order with reference to whom stock shall be issued.

Flat rate schedule abolished and schedule of meter rates established for electric service.

Revised schedule of rates established for both gas and electric service covering applicant's entire system. (See Cases Nos. 675, 676, 677, 711, Formal Complaints.)

Applicant authorized to issue 500 shares of stock of the par value of \$25.00 per share in lieu of stock heretofore illegally issued.

Issuance of a note in the sum of \$15,000 authorized for the purpose of renewing a note of like face value.

Stock of the par value of \$18,800 authorized to be sold at not less than 80, proceeds to cover organization and promotion expenses.

Applicants granted an extension of time to and including June 30, 1919, in which to complete reconstruction necessary under the provisions of chapters 499-600.

FORMAL
Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2188	Mt. Whitney Power and Electric Co.	Line reconstruction -----	Sept. 26, 1916
2191	Snow Mountain Water and Power Co.	Line reconstruction -----	Sept. 26, 1916
2203	Western States Gas and Electric Co.	Line reconstruction -----	Sept. 26, 1916
2214	Calistoga Electric Co.	Line reconstruction -----	Sept. 26, 1916
2215	California Tel. and Light Co.	Line reconstruction -----	Sept. 26, 1916
2216	Coast Valleys Gas and Electric Co.	Line reconstruction -----	Sept. 26, 1916
2217	Sierra and San Francisco Power Co.	Line reconstruction -----	Sept. 26, 1916
2222	Los Angeles Gas and Electric Corp., Pacific Light and Power Corp., Los Angeles Ry. Corp., Southern California Edison Co.	Line reconstruction -----	Sept. 26, 1916
2275	H. G. Lacey & Co.	Line reconstruction -----	Sept. 26, 1916
2284	Fort Bragg Electric Co.	Line reconstruction -----	Sept. 26, 1916
2288	Coast Counties Gas and Electric Co.	Line reconstruction -----	Sept. 26, 1916
2301	Quincy Electric Light and Power Co.	Line reconstruction -----	Sept. 26, 1916
2310	Alturas Electric Power Co.	Line reconstruction -----	Sept. 26, 1916
2311	Oro Electric Corp.	Line reconstruction -----	Sept. 26, 1916
2316	Mt. Konocti Light and Power Co.	Line reconstruction -----	Sept. 26, 1916
2334	Valley Electric Light and Power Co.	Line reconstruction -----	Sept. 26, 1916
2379	Ventura County Power Co.	Line reconstruction -----	Sept. 26, 1916
2380	Beverly Hills Utilities Co.	Line reconstruction -----	Sept. 26, 1916
2415	San Joaquin Light and Power Corp.	Line reconstruction -----	Sept. 26, 1916

APPLICATIONS.**Companies—Continued.**

Action

Extension of time to and including June 30, 1919, granted in which to complete reconstruction under the provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including December 31, 1916, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granting an extension to and including June 30, 1918, in which to complete reconstruction work necessary under the provisions of chapters 499-600.

Granted an extension to and including December 31, 1917, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1919, in which to complete reconstruction necessary under the provisions of chapters 499-600.

It is held that reconstruction work should not progress as depreciation requires; utilities should take definite steps to comply with the provisions of the act.

Granted an extension to and including December 31, 1917, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including December 31, 1916, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including December 31, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including December 31, 1916, in which to comply with provisions of chapters 499-600.

Granted an extension to and including December 31, 1916, in which to comply with provisions of chapters 499-600.

Granted an extension to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension to and including June 30, 1917, in which to comply with the provisions of chapters 499-600.

It is held that the Commission is not empowered to grant exemptions from any of the provisions of the above-named chapters.

Granted an extension to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1919, in which to comply with provisions of chapters 499-600.

FORMAL
Gas and Electric

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
2416	Midland Counties Public Service Corp.	Line reconstruction -----	Sept. 26, 1916
2421	Southern Sierras Power Co., Bishop Light and Power Co., Corona Gas and Electric Co., Coachella Valley Ice and Electric Co., Rialto Light, Water and Power Co., Holton Power Co.	Line reconstruction -----	Sept. 26, 1916
2433	Santa Barbara Gas and Electric Co.	Line reconstruction -----	Sept. 26, 1916
2266	Sierra Electric Co.-----	Certificate, Northern District, Sacramento Valley.	Sept. 26, 1916
2145	Pacific Gas and Electric Co.-----	Line reconstruction -----	Sept. 30, 1916
2276	Northern California Power Co. Cons.	Line reconstruction -----	Sept. 30, 1916
2319	Lassen Electric Co.-----	Line reconstruction -----	Sept. 30, 1916
2327	West Side Lumber Co.-----	Line reconstruction -----	Sept. 30, 1916
2425	Great Western Power Co.-----	Line reconstruction -----	Sept. 30, 1916
2443	Tuolumne Transmission Co.-----	Line reconstruction -----	Sept. 30, 1916
2541	California-Oregon Power Co.-----	Line reconstruction -----	Sept. 30, 1916
2505	Riverside County Gas and Power Co., Beaumont Gas and Power Co., Banning Gas and Lighting Co.	Transfer of property--certificate and bond issue.	Oct. 2, 1916
2542	Southern Counties Gas Co.-----	Bond issue -----	Oct. 2, 1916
2505	Beaumont Gas and Power Co.---	Note issue -----	Oct. 4, 1916

APPLICATIONS.

Companies—Continued.

Action

Granted an extension of time to and including June 30, 1919, in which to comply with provisions of chapters 499-600.

Granted extension to comply with provisions of chapters 499-600 as follows: Sierras Co. to June 30, 1919; Bishop Co. to June 30, 1918; Corona Co. to June 30, 1917; Rialto Co. to June 30, 1917; Holton Co. to June 30, 1918.

Granted an extension to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

When a utility proposes to enter territory already served by utilities of a like nature, it will have to show that it is able to render as good, if not better, service at as reasonable rates before it will be granted a certificate by the Commission. Applicant's franchises provided that it must complete a certain amount of work within a limited period of time; this work not having been done the franchises are subject to forfeiture, and as they were also transferred without the consent of the Commission, applicant had no legal title thereto. Applicant being unable to show that it could render as good service at as reasonable rates as existing utilities were doing, and there also being no necessity for the construction of additional distributing lines in the territory which applicant proposed to serve, petition was dismissed.

Granted an extension of time to and including June 30, 1919, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1919, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, for transmission lines and to June 30, 1918, for distributing lines, to comply with provisions of chapters 499-600.

Beaumont and Banning companies authorized to transfer their gas properties to Riverside Gas Co., and the latter company authorized to issue \$50,000 par value of common and \$5,000 par value of preferred stock, and \$20,000 face value of bonds, proceeds to be used in the acquisition of above properties, and for additions and betterments to system. It is also granted a certificate permitting operation of plants it intends purchasing.

Permission granted for issuance of \$370,000 face value 5½ per cent bonds, \$85,000 face value to be issued at the present time for additions and betterments, the balance only under supplemental orders as authorized by the Commission.

Permission granted for issuance of two promissory notes aggregating \$6,200 for the purpose of discharging indebtedness.

FORMAL
Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2519	Pacific Gas and Electric Co.....	Bond issue -----	Oct. 4, 1916
2406	Bidwell Electric Co.....	Certificate — Modoc County.	Oct. 6, 1916
1625	Northern California Power Co..	Rates -----	Oct. 6, 1916
2561 2562	Southern Counties Gas Co..... Birch Oil Co.	Transfer of property— certificate.	Oct. 9, 1916
2245	Fontana Power Co. and South- ern California Edison Co.	Certificate stock and bond issue.	Oct. 10, 1916
2337	Central California Gas Co.....	Stock issue -----	Oct. 10, 1916
2519	Pacific Gas and Electric Co.....	Bond issue -----	Oct. 11, 1916
2406	Bidwell Electric Co.....	Certificate -----	Oct. 11, 1916
2498	C. S. S. Forney.....	Certificate -----	Oct. 11, 1916
1536	Southern California Edison Co..	Rates, Playa Del Rey....	Oct. 18, 1916
2586	Sierra and San Francisco Power Co.	Bond issue -----	Oct. 24, 1916
2542	Southern Counties Gas Co.....	Bond issue -----	Nov. 2, 1916
1925	San Diego Consolidated Gas and Electric Co.	Rates, rules—San Diego.	Nov. 3, 1916
1819	Pacific Gas and Electric Co.....	Rates—Chico districts...	Nov. 3, 1916
2443	Tuolumne Transmission Co.....	Line reconstruction ----	Nov. 3, 1916
2388	Winterhaven Improvement Co...	Stock issue -----	Nov. 6, 1916

APPLICATIONS.

Companies—Continued.

Action

Issuance of bonds of the face value of \$659,000 authorized for the purpose of reimbursing treasury covering expenditures made in retiring bonds of subsidiary company.

Certificate granted permitting construction of electrical distributing system in Modoc County.

Continuation of service to several large consumers under special contract permitted, and corrections made of several typographical errors appearing in schedules heretofore established.

Birch Co. authorized to transfer its gas distributing system in the town of Brea to the Southern Counties Gas Co. and the latter granted a certificate authorizing operation of the same.

Fontana Power Co. authorized to issue \$350,000 face value of bonds, proceeds to be used in the construction of a hydroelectric plant, which plant it is authorized to enter into an agreement to lease to the Edison Co. Conflicting claims to water rights are not matters to be submitted to the Commission, but should be submitted to the courts for adjudication.

Permission granted for issuance of prior preferred stock as follows: \$12,000 par value to acquire a like face value of bonds to meet sinking fund obligations; \$29,000 par value to be sold at not less than par for the purpose of discharging notes and accounts payable; \$45,500 par value for additions and betterments to plant.

Amending original order with reference to disposition of proceeds of bonds authorized.

Approving stipulation as regards franchise values.

Preliminary certificate granted covering construction and operation of gas distributing system in town of Newman.

Regular rates of Edison Co. authorized to consumers on lines recently purchased from Pacific Electric Ry. Co.

Applicant authorized to issue \$1,000,000 face value 5 per cent forty-year bonds to be sold at not less than 85, proceeds to be used for the purpose of reimbursing treasury covering capital expenditures heretofore made, provided such amount be placed in a special fund and not hereafter expended except under supplemental orders of the Commission.

Issuance of bonds of the face value of \$37,000 authorized for the purpose of discharging notes and accounts.

Valuation made of applicant's property and schedules of rates, rules and regulations established. (See Case No. 874, Formal Complaints.)

At request of applicant the same schedule of rates heretofore established for Northern California Power Co. is made effective in system of applicant where it is in competition with the above-named company.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

The Commission denied applicant's request for permission to issue \$63,500 par value of stock on the ground that its utility business was so interwoven with its private business that it was practically impossible to distinguish to what particular use the proceeds of stock proposed to be issued would be put. Suggestion made that applicant separate its utility from its private business.

FORMAL
Gas and Electric

Applica- tion No.	Applicant	Nature of procedure	Date of decision
1998	Western States Gas and Electric Co.	Rates, service—Eureka ..	Nov. 6, 1916
2366	Boardman & Legee.....	Transfer of property.....	Nov. 6, 1916
2241	Moorpark Water, Light and Power Co.	Rates—Moorpark	Nov. 6, 1916
2505	Riverside Gas and Electric Co...	Certificate	Nov. 17, 1916
2505	Riverside Gas and Electric Co...	Bond issue	Nov. 17, 1916
2619	H. Z. Lacey Co.....	Transfer of property.....	Nov. 17, 1916
2590	Half Moon Bay Light and Power Co.	Transfer of property.....	Nov. 18, 1916
2631	Pacific Gas and Electric Co.....	Approval of agreements.	Nov. 21, 1916
2249	Point Arena Electric Light Co...	Rates—Point Arena	Nov. 21, 1916
2212	Boardman & Legee.....	Transfer of system.....	Nov. 25, 1916
2317	H. W. Burkhardt.....	Transfer of property.....	Nov. 25, 1916
2320	Northern California Power Co...	Certificate—Yolo County	Dec. 2, 1916
2348	Surprise Valley Electric Light and Power Co.	Stock issue—rates Cedarville.	Dec. 13, 1916
2578	Kohler & Schwartz.....	Certificate — Nevada County rates.	Dec. 20, 1916
2542	Southern Counties Gas Co.....	Bond issue	Dec. 20, 1916
2654	Midland Counties Public Corp..	Note issue	Dec. 20, 1916
2380	Beverly Hills Utilities Co.....	Line reconstruction	Dec. 26, 1916
2639	Hanford Gas and Power Co.....	Bond issue	Dec. 29, 1916
1188	Pacific Gas and Electric Co.....	Stock issue	Dec. 30, 1916
1994	Pacific Gas and Electric Co.....	Stock and bonds issue...	Jan. 4, 1917

APPLICATIONS.**Companies—Continued.**

Action

Valuation of applicant's properties made, and revised schedule of rates established.
(See Case No. 906, Formal Complaints.)

Amending original order authorizing transfer of gas plant to city of Huntington Beach.

Petition to increase rates withdrawn.

Approving stipulation as to franchise rights.

Approving form of mortgage.

Withdrawn.

Transfer of applicant's properties to Great Western Power Co. for the sum of \$47,500 authorized.

Special agreement between applicant and prospective consumers providing for a special minimum rate account applicant installing connection and transformers approved.

Increased schedule of rates established, effective December 1, 1916.

Withdrawn.

Withdrawn.

Granted a certificate permitting exercise of franchise rights in the county of Yolo provided that no extensions be made into territory at present served by Pacific Gas and Electric Co.

Permission given for issuance of 160 shares of stock of the par value of \$50 per share to be sold at not less than par, proceeds to be used to discharge notes and for additions and betterments to plant. Upon a showing that an increase of 10 per cent in rates would provide a return of only 4 per cent upon the value of the property, permission was granted for such increase.

Granted a certificate authorizing operation of water and electric systems in the town of Washington. A full return on the value of applicant's property would mean rates in excess of the value of the service. Schedules established for both water and electric service.

Authorized to issue \$36,000 face value of bonds for additions and betterments.

Authorized to renew for a period of 18 months, six promissory notes aggregating a face value of \$12,427.15.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Permission granted for issuance of \$70,000 face value 20-year 6 per cent bonds of which \$50,000 shall be issued at the present time for the purpose of retiring \$40,000 outstanding bonds, the balance for additions and betterments to plants. The balance of \$20,000 face value to be issued only under supplemental orders as construction work warrants. Authorization conditioned upon the proviso that applicant take immediate steps to enlarge its business and improve its facilities.

Amending prior order authorizing issue of stock.

Authorized to use \$1,068,803.86 of the proceeds of bonds and stock heretofore authorized to reimburse treasury covering capital expenditures heretofore made; the balance of proceeds for construction work.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2675	Pacific Gas and Electric Co.....	Bond issue	Jan. 4, 1917
2407	Oro Electric Corp., Pacific Gas and Electric Co.	Transfer of property— bond issue.	Jan. 8, 1917
2682	Southern California Gas Co.....	Certificate	Jan. 9, 1917
2337	Central California Gas Co.....	Stock issue	Jan. 10, 1917
2634	Great Western Power Co.....	Certificate	Jan. 11, 1917
2561 2562	Southern Counties Gas Co..... Birch Oil Co.	Transfer of property....	Jan. 15, 1917
2639	Hanford Gas and Power Co.....	Bond issue	Jan. 18, 1917
2634	Great Western Power Co.....	Certificate	Jan. 18, 1917
1925	San Diego Cons. Gas and Elec- tric Co.	Electric-gas rates—San Diego.	Jan. 18, 1917
2270	Sierra Electric Power Co.....	Stock and bonds.....	Jan. 18, 1917
2419	Pacific Gas and Electric Co.....	Rates—Santa Rosa and Petaluma districts.	Jan. 21, 1917
2214	Calistoga Electric Co.....	Line reconstruction ----	Jan. 22, 1917
2586	Sierra and San Francisco Co....	Bond issue	Jan. 23, 1917
2665	Madera Gas Co.....	Stock and bond issue....	Jan. 24, 1917
2578	Kohler & Schwartz.....	Certificate	Jan. 24, 1917

APPLICATIONS.

Companies—Continued.

Action

Authorized to issue \$2,500,000 5 per cent bonds to be sold at not less than 90 proceeds to be used for additions and betterments to plant as provided for under supplemental orders.

The Oro companies authorized to transfer properties to the Pacific Co. provided the latter shall put in first-class operating condition certain properties of the Oro companies at present in a considerably depreciated condition and shall agree to adopt a liberal policy in making extensions in territory covered by certificate issued to the Oro companies, Pacific Co. authorized to issue \$1,491,151.35, face value of bonds to reimburse its treasury covering expenditures made in the purchase of Oro Co. bonds. (1) The transfer of contracts for service at rates in excess of the usual charges for such class of service, as part consideration on the consolidation of competing companies is not looked upon with favor, such contracts can not be considered as in any way binding upon the Commission or affecting its power to alter the present schedules. (2) It must be shown that consolidation of two competing companies will result in benefit to the public as well as the utilities before the Commission will authorize said transfer, also the Commission will not permit the purchasing company to abandon any franchises or permits of the company purchased or in any way restrict extensions or abandon territory on the grounds that it is not as remunerative as other districts served.

Granted preliminary certificate pending the obtaining of a franchise permitting the construction of extensions in the county of Los Angeles.

Management of applicant being of a very unsatisfactory nature permission to issue securities for various purposes is denied with the exception that it is authorized to issue \$46,000 par value of preferred stock, for the purpose making necessary betterments and extensions, provided it shall first raise sufficient money by stock assessments and return of money borrowed by its officers to pay interest on bonds, discharge notes and provide money required for sinking fund purposes.

Granted a certificate permitting construction of transmission line to serve mining company at Crescent Mills. (See Case No. 1017, Formal Complaints.)

Approving stipulation as to franchise value.

Final order permitting issuance of \$70,000 face value of bonds, \$40,000 to retire outstanding issue, the balance for additions and betterments to plant.

Approving stipulation as to franchise values.

Amending previous schedules heretofore established for street lighting purposes.

Withdrawn.

Revised schedules established. (See Cases Nos. 764 and 935, Formal Complaints.)

Granted an extension to and including June 30, 1919, in which to comply with provisions of chapters 499-600.

Amending prior order with reference to disposition of proceeds of bonds.

Granted permission to issue \$11,297 par value of stock to be sold at not less than 80 and \$23,000 face value of bonds to be sold at not less than 90, proceeds to discharge notes and floating indebtedness and for additions and betterments to system.

Approving stipulation as to franchise values.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2726	Central California Gas Co.....	Note issue	Jan. 25, 1917
2634	Great Western Power Co.....	Certificate — Plumas County.	Jan. 26, 1917
2646	Western States Gas and Electric Co.	Certificate — Trinity County.	Jan. 30, 1917
2245	Fontana Power Co.....	Bond issue	Jan. 30, 1917
2542	Alturas Power Co.....	Note issue	Jan. 31, 1917
2542	Southern Counties Gas Co.....	Bond issue	Jan. 31, 1917
2586	Sierra and San Francisco Power Co.	Bond issue	Feb. 1, 1917
2632	Riverbend Gas and Water Co., Alta District Gas Co., Parlier Winery.	Transfer of property; stock and bond issue; certificate.	Feb. 5, 1917
839	Coachella Valley Ice and Elec- tric Co.	Bond issue	Feb. 5, 1917
2245	Fontana Power Co.....	Bond issue	Feb. 6, 1917
2661	San Diego Consolidated Gas and Electric Co.	Stock and bond issue....	Feb. 8, 1917
2661	San Diego Consolidated Gas and Electric Co.	Bond issue	Feb. 10, 1917
2743	Southern California Edison Co..	Stock issue	Feb. 13, 1917

APPLICATIONS.

Companies—Continued.

Action

The Commission having heretofore directed that applicant levy an assessment on its stock to meet pressing obligations and also secure the return of money borrowed by its officials, present petition to issue notes denied pending such action.

Petition of protestant for rehearing denied.

Granted a certificate permitting construction of transmission line through Trinity County and the distribution of energy to adjacent territory.

Approving form of mortgage.

Approving form of mortgage.

Authorized to issue \$61,000 face value of bonds to be sold at not less than 92½ for the purpose of reimbursing treasury covering capital expenditures made during the month of November, 1916.

Authorized to use \$52,014.92 of the proceeds of bonds heretofore authorized for the purpose of reimbursing treasury covering capital expenditures made during the months of September, October and November, 1916.

Alta and Parlier companies authorized to transfer their public utility properties to River Bend Co., which latter company is authorized to issue \$137,360 par value of its capital stock—\$50,000 to latter company, \$12,300 to Parlier company, the balance to cover money advanced, promotion expenses, etc.; also \$56,700 par value of stock to be sold at not less than 90, proceeds to be used for betterments and improvements. Certificate granted permitting exercise of rights under franchises held by applicant.

In connection with above authorizations the Commission held: (1) A company which transfers its distributing system to another company though still continues to serve such distributor with water in wholesale quantities, retains its public utility nature and is subject to the Commission's jurisdiction. (2) The sale of stock at 75 per cent of its par value is unreasonably low. A utility of the nature of applicant should at least receive not less than 90 which is fixed as the minimum price at which stock should be sold. (3) A franchise secured by a utility from a municipality purporting to fix the heating value and pressure of gas can not be approved, unless such approval is so conditioned that it does not in any manner constitute a waiver of the Commission's power to regulate such matters. (4) A utility which commences operation prior to securing a final order on its petition for a certificate violates section 50 of the Public Utilities Act and subjects itself to the penalties thereof.

Amending prior order as regards amortization of bond discount.

Approving amended form of mortgage.

Granted permission to issue \$334,400 face value of bonds to be sold at not less than 95 and \$219,000 par value of stock to be sold at not less than par, proceeds to discharge notes and floating indebtedness. When one utility purchases the properties of another utility paying therefor more than the actual value, the entire purchase price can not be capitalized. The amount paid in excess of actual value must be charged to surplus and paid for by stockholders in the form of diminished dividends.

Amending prior order so as to permit the pledging of bonds as security for notes.

Stock of the par value of \$5,000,000 authorized to be sold at not less than 91½, proceeds to be used to pay off, insofar as possible, bonds and floating indebtedness of Pacific Light and Power Co., provided the Commission authorizes transfer of properties of the Pacific Co. to applicant.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2668 2669	Mary K. Wahlford..... Los Angeles Trust and Savings Bank, San Diego Consolidated Gas and Electric Co.	Transfer of property; stock and bond issue.	Feb. 10, 1917
2696	Western States Gas and Electric Co.	Certificate — Trinity County.	Feb. 18, 1917
2647	Bay Point Utilities Co.....	Transfer of property----	Feb. 18, 1917
2634 2626	(Sierra and San Francisco Power Power Co.	Certificate—San Benito County.	Feb. 20, 1917
2731	Trinity Gold Mining and Reduc- tion Co., California-Oregon Power Co.	Transfer of property----	Feb. 28, 1917
2733	Pacific Gas and Electric Co.....	Rate agreement -----	Feb. 28, 1917
2687	George F. Fish.....	Certificate—Sausalito --	Feb. 28, 1917
2668 2669	May R. Wolford..... Los Angeles Trust and Savings Bank, San Diego Cons. Gas and Electric Co.	Transfer of property; bond and stock issue.	Mar. 1, 1917
2661	San Diego Consolidated Gas and Electric Co.	Bond issue -----	Mar. 1, 1917
2383	Yosemite Power Co.....	Line reconstruction ----	Mar. 1, 1917
2611	Southern California Power Co..	Certificate — Trinity County.	Mar. 3, 1917
2725	C. L. Ghrisman.....	Certificate—Ventura ----	Mar. 3, 1917
2542	Southern Counties Gas Co.....	Bond issue -----	Mar. 5, 1917
2407	Oro Electric Corp., Pacific Gas and Electric Co.	Transfer of property----	Mar. 7, 1917
2534	Traders Oil Co.....	Discontinue service ----	Mar. 7, 1917

APPLICATIONS.

Companies—Continued.

Action

Authorization given for transfer of gas properties at Escondido, formerly known as Escondido Utilities Co., to the San Diego Co. for the sum of \$40,000, and the San Diego Co. authorized to issue \$30,000 face value of bonds and \$10,000 par value of stock, proceeds to be applied on purchase price. In connection with the said transfer the Commission held: (1) The Commission will not be bound by provisions in agreements entered into by two or more utilities with reference to division of territory and alterations in prices for energy; (2) a mutual water company generating electricity which it sells in wholesale quantities to an electric utility is a public utility subject to the jurisdiction of this Commission. (3) The uniform classification of accounts prescribed by the Commission provide that charges made to fixed capital covering property purchased shall be the actual money cost of the property. The rule is held to apply to applicant in the present case.

Approving stipulation as to franchise values.

Amending prior order with reference to specifications of property purchased.

Applicant granted a certificate permitting service of electric energy to Mission Portland Cement Co. and also directed to come to an agreement with Coast Counties Gas and Electric Co. as regards service to prospective consumers in San Benito Co. provided that it shall not construct extensions into territory at present served by Coast Counties Co. (See Case No. 1015, Formal Complaints.)

Trinity Co. authorized to sell its electrical generating plant to the California Co. for the sum of \$22,500.

The Pacific Co. is permitted to enter into a contract to deliver energy to the Giant Powder Co. at rates considerably below its regular schedule in consideration of a release by the Giant Co. permitting the Pacific Co. to divert water for private purposes heretofore delivered to Giant Co.

Withdrawn.

Approving stipulation filed by San Diego Co. as regards franchise values and amending order as regards disposition of proceeds of securities authorized.

Amending original decision as to minimum price at which bonds shall be sold.

Granted an extension of time to and including December 31, 1918, in which to comply with provisions of chapters 499-600.

Granted certificate permitting construction of electric distributing system in Trinity County provided such system shall not distribute energy in the city of Weaverville or territory at present served by California-Oregon Power Co.

Withdrawn.

Authorized to issue \$50,000 face value of bonds, to be sold at not less than 92½, proceeds to reimburse treasury covering capital expenditures made.

Approving stipulation filed by Pacific Co. with reference to franchise values, improvements to be made and extension to be constructed in connection with properties purchased.

A utility which has dedicated a supply of gas to the service of the public can not arbitrarily withdraw such supply and divert it to private uses irrespective of the fact that its contracts for service contain clauses purporting to authorize such action. Petition to discontinue service denied.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2752	Southern Counties Gas Co.-----	Certificate—Monterey Park.	Mar. 7, 1917
2711	Western States Gas and Electric Co.	Note issue -----	Mar. 16, 1917
1970	Alturas Electric Power Co.-----	Note issue -----	Mar. 16, 1917
2711	Western States Gas and Electric Co.	Note issue -----	Mar. 23, 1917
2542	Southern Counties Gas Co.-----	Bond issue -----	Mar. 31, 1917
1731	Western States Gas and Electric Co.	Bond issue -----	Mar. 31, 1917
2805	Cooley & McMains.-----	Certificate—Bear Lake ..	Mar. 31, 1917
2734	Great Western Power Co.-----	Certificate—Yuba County	Mar. 31, 1917
2490	Central California Gas Co.-----	Certificate—T u l a r e County.	Mar. 31, 1917
2611	Northern California Power Co...	Certificate—T r i n i t y County.	Mar. 31, 1917
2665	Madera Gas Co.-----	Bond and stock issue---	Apr. 16, 1917
2624 2626	Sierra and San Francisco Power Co.	Certificate—San Benito County.	Apr. 17, 1917
2682	Southern California Gas Co.-----	Certificate—Los Angeles County.	Apr. 17, 1917
2838	San Joaquin Light and Power Corp.	Debenture issue -----	Apr. 28, 1917
2838	San Joaquin Light and Power Corp.	Debenture issue -----	May 7, 1917
2542	Southern Counties Gas Co.-----	Bond issue -----	May 8, 1917
2870	California-Oregon Power Co.-----	Rates—Castle Crags-----	May 9, 1917

APPLICATIONS.

Companies—Continued.

Action

Granted certificate permitting construction and operation of gas distributing system in city of Monterey Park.

Authorized to issue \$1,564,000 ten-year notes secured by trust agreement, said notes to be sold at not less than 93, proceeds to be used to discharge outstanding notes, reimburse treasury for capital expenditures made and for additions and betterments. The amount of premiums necessary in the retirement of notes can not be capitalized by a utility, but must be charged to surplus.

Also, the discount on short term notes can not be amortized over a period longer than the term of the obligation, but must be fully provided for before maturity thereof.

Authorized to issue a note in the sum of \$1,450.

Amending order authorizing issuance of notes.

Authorized to issue \$57,500 face value of bonds to be sold at not less than 92½, proceeds to reimburse treasury covering capital expenditures made.

Permitted to reimburse treasury in the sum of \$1,448, being the balance of proceeds of bonds heretofore authorized.

Granted a certificate permitting construction and operation of electric distributing plant at Bear Lake.

Granted a certificate permitting construction of electrical distributing system in certain portions of Yuba County.

Withdrawn.

Approving form of stipulation.

Applicant having heretofore been authorized to issue certain amounts of stock and bonds, and it having issued and sold a considerably larger amount of bonds than of stock, an order is made prohibiting the sale of any additional bonds until applicant shall have sold sufficient stock to establish a ratio of \$1,000 par value of stock to each \$2,000 face value of bonds sold.

Approving agreement between applicant and Coast Counties Co. as to the service of electric energy in disputed territory.

Applicant granted preliminary certificate covering construction of gas distributing system in certain portions of Los Angeles County.

Permission granted for issuance of \$1,000,000 face value of ten-year 6 per cent debentures to be sold at not less than 95, proceeds to be used partly to reimburse treasury covering capital expenditures made, the balance for additions and betterments to plants.

Approving form of trust deed.

Authorized to issue \$46,000 face value 5½ per cent bonds to be sold at not less than 93½ proceeds to discharge accounts payable.

Withdrawn.

FORMAL

Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2829	Fowler Gas Co.-----	Increase rates—Fowler--	May 11, 1917
2895	Midland Counties Public Service Corp.	Note issue -----	May 17, 1917
2639	Hanford Gas and Power Co.-----	Bond issue -----	May 17, 1917
2651	Southern California Edison Co., Pacific Light and Power Corp., Ventura County Power Co.	Purchase of securities— transfer of property.	May 22, 1917
2586	Sierra and San Francisco Power Co.	Bond issue -----	May 24, 1917
2586	Sierra and San Francisco Power Co.	Bond issue -----	May 24, 1917
2639	Hanford Gas and Power Co.-----	Bond issue -----	May 24, 1917
2761	Midland Counties Public Service Corp., San Joaquin Light and Power Co.	Certificate—San Luis Obispo and Santa Barbara counties.	May 24, 1917
2922	San Joaquin Light and Power Co.	Bond issue -----	May 28, 1917
2923	San Joaquin Light and Power Corp.	Bond issue -----	May 28, 1917
2651	Southern California Edison Co.	Transfer of property----	May 29, 1917
2861	Los Angeles Gas and Electric Corp.	Certificate—Los Angeles County.	May 29, 1917
2897	City Gas and Electric Corp., Western States Gas and Electric Co.	Transfer of equipment---	May 31, 1917
2967	Coast Valley Gas and Electric Co., Anna B. Smith.	Transfer of property----	June 1, 1917

APPLICATIONS.

Companies—Continued.

Action

Upon a showing that present rates are unremunerative, applicant authorized to put into effect an increased schedule bearing a monthly minimum of \$1.10, with discount of 10c per 1,000 cubic feet if bills are paid within ten days after presentation.

Authorized to renew for a period not to exceed one year, eleven promissory notes aggregating the sum of \$104,989.71.

Authorized to issue \$70,000 face value of bonds in lieu of bonds heretofore issued without securing final authorization of Commission.

Applicants authorized to proceed as follows: Edison Co. to purchase a total of \$247,462 shares of preferred and common stock of Pacific Co. and a total of 10,462 $\frac{1}{2}$ shares of preferred and common stock of Ventura County, also \$5,000,000 face value of bonds of Pacific Co., together with notes and accounts payable, amounting to \$1,096,048.41 and to issue in exchange therefor 120,299 shares of second preferred stock and \$4,000,000 in cash. The Edison Co. is also authorized to purchase, and Pacific Co. to sell all of the latter's property and franchises in exchange for 114,218 shares of common stock of the par value of \$100 per share. In connection with above authorization the Commission expressed itself as being in favor of such consolidation as effecting considerable saving in operating expenses, a reduction in capitalization, a greater efficiency in service to the public, and will prevent unnecessary duplication of facilities. It is also held that in considering capitalization in relation to value consideration should be given to reasonable and proper discounts honestly incurred in legitimate financing.

Authorized to use \$2,569.67 of the proceeds of bonds heretofore authorized to reimburse the treasury covering capital expenditures made during the month of December, 1916.

Authorized to use the sum of \$41,255.13 of the proceeds of bonds heretofore authorized to reimburse treasury covering capital expenditures made during the months of January, February and March, 1917.

Approving form of mortgage.

Midland Co. having agreed with Santa Maria Gas and Power Co. as to a division of territory to be served a preliminary certificate issued permitting construction of natural gas transmission main to serve the towns of Pismo and Avila. San Joaquin Co. granted certificate permitting construction of steam electric plant at Betteravia and construction of transmission main from such plant to main of Midland Co.

Authorized to issue \$10,000 face value refunding bonds to retire a like face value of bonds of Bakersfield Gas Co.

Bonds of the face value of \$72,000 authorized for the purpose of reimbursing treasury covering capital expenditures made.

Approving stipulation as to franchise values.

Granted a certificate permitting exercise of franchise rights covering the construction and operation of an electric distributing system in Los Angeles County.

Pacific Co. authorized to transfer to Western States Co. a short transmission line in the city of Richmond for the sum of \$1,200.

Property proposed to be transferred being nonoperative, no authorization necessary, petition dismissed.

FORMAL
Gas and Electric

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2837	Midland Counties Public Service Corp.	Bond issue -----	June 2, 1917
2885	Southern California Edison Co.	Certificate—Claremont -	June 2, 1917
2864 2871	Southern California Edison Co. Beverly Hills Utilities Co.-----	Transfer of property----	June 6, 1917
2834	Beverly Hills Utilities Co., Southern California Gas Co.	Transfer of property; note issue.	June 6, 1917
2245	Fontana Power Co., Southern California Edison Co.	Approval of contracts---	June 6, 1917
2990	Sacramento Gas Co.-----	Bond issue -----	June 12, 1917
2742	Producers Gas and Fuel Co.-----	Certificate—McKittrick--	June 12, 1917
2898	Napa Valley Electric Co.-----	Bond and note issue-----	June 12, 1917
2711	Western States Gas and Electric Co.	Bond issue -----	June 14, 1917
2319	Lassen Electric Co.-----	Line reconstruction ----	June 14, 1917
2837	Midland Counties Public Service Corp.	Bond issue -----	June 14, 1917
2835	Southern Sierras Power Co.-----	Certificate—Riverside County.	June 14, 1917
2888	Anderson Sorenson, East Oak- land Water and Electric Co.	Transfer of property----	June 14, 1917

APPLICATIONS.

Companies—Continued.

Action

Permission granted permitting issuance of \$232,000 face value refunding bonds, \$53,000 face value to retire a like amount of bonds of Coalinga Water and Electric Co., the balance to be sold at not less than 95, proceeds to be used partially to discharge floating indebtedness, the balance for additions and betterments to plant.

The Commission required applicant as a condition precedent to the issuance of bonds to file a stipulation agreeing to levy an assessment upon its stock, which shall raise a sum of at least \$200,000 towards discharging floating indebtedness. It refused applicant's petition to have its valuation based upon the present high cost of materials, holding that such action may be taken in connection with the issuance of short term securities, but where long term obligations were, under consideration, average prices must be considered.

Granted a certificate permitting the exercise of rights under a franchise authorizing the construction of an electrical distributing system in the city of Claremont.

Beverly Co. authorized to transfer its electric plant to Edison Co. for the sum of \$23,347.70 and the latter granted a certificate permitting operation of the same.

Beverly Co. authorized to transfer its gas plant to Southern Co. and the latter to issue its note in the sum of \$18,500 in exchange therefor.

Approving form of contracts with reference to exchange of energy between applicants.

Authorized to invest \$10,000 of proceeds of bonds heretofore authorized in United States Liberty Loan.

Order preliminary to issuance of certificate entered permitting exercise of rights under a franchise, when obtained covering the construction and operation of gas distributing and transmission systems in the city of McKittrick.

Bonds of the face value of \$13,000 and note in the sum of \$9,000 authorized to be issued at the full face value, \$5,500 of bonds to be exchanged for bonds of like face value, the balance for improvements to plant. The note to be exchanged for outstanding note of like amount. The issuance of securities to purchase the property of another utility will not be permitted when such other utility is not a party to the proceeding.

Amending former order with reference to disposition of proceeds of bonds.

Granted further extension of time to and including June 30, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Approving stipulation as regards assessment of stock.

Granted a certificate permitting exercise of franchise rights in Palo Verde Valley, also a preliminary certificate covering the incorporated territory of Blythe. The Commission holds that a utility having a blanket franchise in a county has no valid franchise within the incorporate limits of a municipality within said county irrespective of the fact that the municipality was incorporated subsequent to the obtaining of the franchise, provided, the utility had not previously exercised rights under the franchise in the territory in question.

Sorenson authorized to purchase four outstanding shares of stock of East Oakland Co. and deliver all stock to the company in exchange for its properties which the company is authorized to transfer to Sorenson.

FORMAL**Gas and Electric**

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2834	Beverly Hills Utilities Co.-----	Transfer of property----	June 15, 1917
2743	Southern California Edison Co.	Stock issue -----	June 16, 1917
1731	Western States Gas and Elec- tric Co.	Bond issue -----	June 18, 1917
1188	Pacific Gas and Electric Co.-----	Stock issue -----	June 19, 1917
2743	Southern California Edison Co.	Stock issue -----	June 21, 1917
2884	City of Los Angeles, Southern California Edison Co., Pacific Light and Power Corp.	Approval of contract----	June 22, 1917
2885	Southern California Edison Co.	Certificate Claremont ..	June 22, 1917
3007	Southern California Gas Co.-----	Mortgage -----	June 25, 1917
2974	Southern Counties Gas Co.-----	Bond issue -----	June 26, 1917
2171	California Telephone and Light Co.	Rate adjustment -----	June 28, 1917
2864	Southern California Edison Co.	Transfer of property----	June 29, 1917

APPLICATIONS.**Companies—Concluded.**

Action

Supplemental order authorizing assignment of gas franchise by applicant to Southern California Gas Co.

Authorized to issue 10,000 shares of stock, of the par value of \$100 per share to be sold at not less than 88 for one of the following purposes: (1) To acquire in whole or in part \$5,000,000 face value of bonds of Pacific Light and Power Co. (2) Discharge in whole or in part \$2,480,405.08 obligations of the Pacific Co. (3) For additions and betterments as directed by the Commission. Prior order authorizing issuance of 50,000 shares of stock annulled.

Approving supplemental trust agreement.

Amending prior order with reference to exchange of stock.

Prior decision of June 14, 1917, amended at request of applicant and it is authorized to issue in lieu thereof 25,000 shares of stock of the par value of \$100 per share to be sold at not less than 88 for same purposes as specified in above named order.

The Commission approved proposed contract between the city and several electric utilities operating therein providing as follows: The city shall purchase from the companies each month an amount of energy corresponding to a maximum yearly peak demand of 25,000 horsepower at an annual load factor of at least 36 per cent which would require that the city pay the companies each year for electric energy to an amount of approximately 58,814,000 k.w.h. at the rate of 1.22c per k.w.h. a minimum annual payment of not less than \$717,530.80. In connection therewith the Commission held that it is not required to go into the legality of contracts proposed to be entered into between a municipality and one or more utilities, it is called upon merely to determine whether or not there are any provisions therein by reason of which the Commission would justly withhold its approval.

Approving stipulation as to franchise values.

Approving form of supplemental mortgage.

Bonds of the face value of \$364,000 authorized for proposed betterments, of which amount only \$90,000 shall be issued at this time, to be sold at 99½, balance of bonds to be issued only under supplemental orders.

Revised schedule of electric rates established. (See Case No. 917, Formal Complaints.)

Approving stipulation as to franchise values.

FORMAL

Water

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
1854	West San Joaquin Valley Water Co.	Water rates—Los Banos	July 1, 1916
1972	Inglewood Water Co.	Bond issue	July 8, 1916
2399	West Riverside Canal Co.	Stock issue	July 13, 1916
2339	San Diego and Southeastern Ry. Co.	Note issue	July 13, 1916
2330	Peter Mathieson	Certificate, Centerville..	July 20, 1916
1972	Inglewood Water Co.	Bond issue	July 21, 1916
2307	Mattie J. Long	Discontinue water serv- ice.	July 24, 1916
2457	Covina City Water Co.	Transfer of system	Aug. 10, 1916
2318	North Glendale Distributing Co.	Transfer of property	Aug. 10, 1916
2499	Hollenbeck Heights Co.	Transfer water system...	Aug. 18, 1916
2390	Coreoran Water and Gas Co.	Bond issue	Aug. 31, 1916
1508	Marin Water and Power Co.	Rate revision	Aug. 31, 1916
2454	Santa Paula Water Works	Note issue	Aug. 31, 1916
2506	City Water Co. of Ocean Park...	Transfer of property	Sept. 1, 1916
2508	Santa Monica Water Co.	Transfer of property	Sept. 1, 1916
2459	Irwin Heights Water Co.	Transfer of property	Sept. 1, 1916
2514	Ocean Park Water Co.	Transfer of property	Sept. 1, 1916
1625	Northern California Power Co. Cons.	Rates, water	Sept. 1, 1916

APPLICATIONS.

Companies.

Action

In connection with applicant's petition for rehearing a revised schedule of rates is established. Order heretofore made requiring the construction of extensions is held to be just and reasonable.

Amending original order authorizing issue of bonds.

Applicant authorized to issue seven shares of stock at par for purpose of qualifying directors.

Applicant authorized to issue a one-day note of the face value of \$10,000 in renewal of a note of like face value.

Applicant granted a certificate to operate water plant at Centerville.

Bonds of the face value of \$13,000 authorized for the purpose of retiring notes and floating indebtedness.

Applicant granted permission to discontinue water service at Darwin, Inyo County.

Transfer of water system to city of Covina for an agreed price of \$70,000 authorized, the city having filed a stipulation agreeing to assume all obligations as to service at present resting against the company, as to consumers residing outside the city limits.

Applicant authorized to transfer portion of water system to city of Glendale for sum of \$2,258.50.

Applicant authorized to transfer water system to the city of Los Angeles.

Permission given for issuance of bonds in the face value of \$10,000 to be sold at not less than 91, for the purpose of constructing improvements and additions to plant heretofore ordered by the Commission.

Revised schedule of rates established. (See Cases Nos. 611, 731, Formal Complaints.)

Notes of an aggregate face value of \$10,000 authorized to be sold at par, proceeds to be used for betterments to applicant's plant.

Applicant authorized to sell to the city of Santa Monica for the sum of \$82,647.03 that portion of its water system lying within said city and the city to sell to applicant that portion of the Ocean Park Water Co. lying within the city of Venice for the sum of \$6,786.42. Transfer price includes an allowance of \$20,000, covering severance damages, though considering the present financial condition of the water company, no allowance is made for going concern value as the allowance for physical property is considered sufficient to cover this item.

Applicant authorized to transfer its properties to the city of Santa Monica for the sum of \$408,416.82, the city to file a stipulation to the effect that it will assume all obligations for service resting against the company as regards consumers outside the city limits.

Transfer of water properties to the city of Santa Monica for the sum of \$75,000 authorized.

Authorization given permitting the transfer of applicant's water properties to the city of Santa Monica for the sum of \$78,247.

Revised schedule of rates established. (See Cases Nos. 675, 676, 677, 711, Formal Complaints.)

FORMAL

Water Companies

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2491	Lillian V. Tregaskis.....	Rates, water—Quincy ...	Sept. 11, 1916
2507	Sarah Davis and Andrew John- son.	Transfer of water prop- erty.	Sept. 23, 1916
2560	Union Hollywood Water Co.....	Transfer of property....	Sept. 23, 1916
2559	Hollywood Water Co.....	Transfer of property....	Sept. 23, 1916
2552	Lucerne Water Co.....	Certificate—S i s k i y o u County.	Sept. 26, 1916
2575	C. H. Carlson.....	Transfer water system..	Sept. 28, 1916
2288	Pacific Gas and Electric Co.....	Abandon irrigation canal	Sept. 30, 1916
2486	Willowbrook Water Co.....	Stock issue	Oct. 4, 1916
2568	Hihn Water System.....	Transfer of property....	Oct. 4, 1916
2493	Foothill Ditch Co.....	Transfer of property....	Oct. 4, 1916
2098	Lone Oak Canal Co.....	Rules and regulations...	Oct. 6, 1916
1854	West San Joaquin Valley Water Co.	Rates, service Los Banos	Oct. 10, 1916
2356	Coalinga Homestake Oil Co.....	Certificate	Oct. 11, 1916
2568	Santa Cruz Water Co.....	Transfer of property....	Oct. 16, 1916
2589	R. W. Stutzman and J. W. Reed..	Transfer of property....	Oct. 18, 1916
2486	Willowbrook Water Co.....	Stock issue	Oct. 19, 1916
2570 2571	{ E. W. Petersen.....	Rates, San Diego County	Oct. 19, 1916

APPLICATIONS.

—Continued.

Action

Slightly increased schedule of rates established for water in the town of Quincy.

Permission granted for transfer of water system known as Jersey Flat Water Works for sum of \$2,500.

Applicant authorized to transfer certain water properties to C. H. Carlson.

Applicant authorized to transfer its water system to Union Hollywood Water Co. for the sum of \$30,000.

Granted a certificate to construct and operate an irrigation system in certain territory in Siskiyou County.

Applicant authorized to transfer his water system in and adjacent to the city of Los Angeles to said city for the sum of \$262,126.19.

Applicant having made arrangements to serve irrigationists with water through other channels, it is permitted to abandon two portions of its Old Bear River Canal which were no longer useful to the company.

Permission granted for issuance of 233.85 shares of stock to be issued at the rate of $1\frac{1}{2}$ shares of new stock for 10 shares of outstanding stock which was heretofore issued without authorization from this Commission. Utilities are advised that the par value of stock issued must approximate the value of their properties.

Authorized to transfer water system to the city of Santa Cruz for the sum of \$56,000, provided the city file a stipulation to the effect that it will assume all obligations as to service now resting against applicant as regards consumers residing outside the city limits.

Transfer of irrigation ditch authorized, provided that facilities be constructed to care for consumers without interruption to service.

Withdrawn.

Original order requiring installation of chlorination plant amended, as the purity of water is a matter subject to the jurisdiction of the State Board of Health.

Certificate issued authorizing construction and operation of water distributing system in portions of Fresno Co. Certificates restricted to territory not at present served by utility of a like nature.

Approving stipulation of city of Santa Cruz with reference to service to consumers outside limits.

Transfer of small water plant at Lankershim authorized.

Permitting reduction in par value of applicant's stock.

The Commission will not permit a utility to arbitrarily increase its rates when no good reason is submitted warranting such action. Petition dismissed.

FORMAL
Water Companies

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
1842	Lake Hemet Water Co.....	Rates, Riverside County.	Oct. 21, 1916
1843	Lakeview Land and Water Co. and Lake Hemet Water Co.	Lease of water system---	Oct. 21, 1916
1506	Gridley Land and Irrigation Co.	Irrigation rates, Butte County.	Oct. 21, 1916
2331	Fred F. Dusterberry.....	Certificate, Centerville..	Oct. 21, 1916
2602	E. J. Lopachet and North Coast Water Co.	Transfer of property----	Oct. 21, 1916
2190	Whittier Water Co.....	Certificate—Los Angeles County.	Oct. 21, 1916
2581	Frank S. Loomis and City of San Diego.	Transfer of property----	Oct. 24, 1916
2190	Whittier Water Co.....	Certificate -----	Oct. 30, 1916
2580	San Gabriel Valley Water Co....	Transfer of property----	Oct. 31, 1916
2262	San Gabriel Valley Water Co....	Rules and regulations---	Nov. 2, 1916
1511	Susanville Water Works.....	Note issue -----	Nov. 2, 1916
1842	Lake Hemet Water Co.....	Rates, Riverside County.	Nov. 3, 1916
2331	Fred F. Dusterberry.....	Certificate—Centerville .	Nov. 6, 1916
2610	Eagle Rock Water Co.....	Transfer of property----	Nov. 14, 1916
2349	Crown Water Co.....	Rates, Perry -----	Nov. 21, 1916
2615	Conservative Investment Co....	Abandon service, rates, Neff Station.	Nov. 21, 1916
2441	Boyes Springs Park Water Co....	Rates, Boyes Springs....	Dec. 2, 1916

APPLICATIONS.

—Continued.

Action

Revised schedule of rates established for domestic and irrigation service in connection with which the Commission holds, (1) a water company serving any and all persons desiring service within the territory which it holds itself out as serving is a public utility subject to the Commission's jurisdiction; (2) the Commission has the power to establish rates irrespective of any contracts existing between the utility and its consumers; (3) no allowance will be made for water rights when it appears that the establishment of rates providing a return on such value would make the service unduly high and in excess of what it is reasonably worth; (4) a return should be allowed only on that portion of a system used and useful in the public service, however, rates based on property values must not exceed what the service is reasonably worth otherwise property values can not be given primary consideration.

Lakeview Co. authorized to lease its water system to the Hemet Co. provided evidence be submitted to enable the Commission to determine what would constitute a reasonable rental for such properties.

Valuation made of applicant's property and rate of \$1.80 per acre per annum for rice lands and 90c per acre per annum for other lands established.

Granted a certificate permitting construction and operation of water distributing system in town of Centerville.

Permission granted for transfer of water system at Muir Woods Park.

Granted a certificate to construct transmission main along certain roads in Los Angeles County.

Loomis authorized to lease, with option to purchase, his water system known as Beverly Water System, to the city of San Diego.

Approving stipulation as to franchise values.

Applicant authorized to sell its water system to the city of Alhambra for the sum of \$320,000 plus the cost of additions and betterments made subsequent to the offer of sale.

Withdrawn.

Authorized to execute note in the face value of \$9,000 for the purpose of discharging a note of the face value of \$10,000.

Petition of consumers for rehearing denied.

Approving stipulation with reference to franchise values.

Authorizing sale of property of Eagle Rock Water Co. outside the city of Eagle Rock to the city of Los Angeles for the sum of \$7,000 and subject to favorable election, that portion within the city to the city of Eagle Rock for the sum of \$70,000.

Present rates having been shown to be noncompensatory, increased schedule established.

Applicant's petition to abandon service is denied. Increased schedule of rates established and applicant directed to meter all unmetered consumers within thirty days.

Valuation of applicant's property made and revised schedule of rates established.

FORMAL

Water Companies

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
1511	Susanville Water Works.....	Note issue	Dec. 2, 1916
2440	J. W. Minges.....	Rates, Boyes Springs....	Dec. 2, 1916
2439	Sonoma Vista Water Co.....	Rates, Boyes Springs....	Dec. 2, 1916
2438	W. H. Turner.....	Rates, Boyes Springs....	Dec. 2, 1916
2618	Hillsborough Water Co.....	Bond issue	Dec. 2, 1916
2486	Willowbrook Water Co.....	Stock issue	Dec. 2, 1916
2184	Areadia Crystal Water Co.....	Transfer of property....	Dec. 6, 1916
1854	West San Joaquin Valley Water Co.	Rates, Los Banos.....	Dec. 6, 1916
2610	Eagle Rock Water Co.....	Transfer of property....	Dec. 12, 1916
2657	Placerville Gold Mining Co.....	Transfer of property....	Dec. 21, 1916
2599	C. Z. Hopson.....	Certificate, Shasta County.	Dec. 21, 1916
2647 2648	Bay Point Light and Water Co. Bay Point Utilities Co.	Transfer of property; stock issue.	Dec. 23, 1916
2644	Hanford Water Co.....	Stock issue	Dec. 26, 1916
2528	North Shore Land Co.....	Rates, Monte Rio.....	Dec. 29, 1916
2681	Spring Valley Water Co.....	Note issue	Dec. 29, 1916
2357	Oak Creek Land and Water Co...	Certificate, Mojave	Jan. 5, 1917

APPLICATIONS.

—Continued.

Action

Approving form of mortgage.

Valuation made of applicant's property and revised schedule of rate established.

Valuation made of applicant's property and revised schedule of rates established. A return will not be allowed on the full value of a water system constructed out of all proportion to reasonable requirements.

Revised schedule of rates established based on valuation of applicant's properties. A water system supplying a summer resort district, the majority of whose consumers take water only during a few months of the year, but which is obliged to have service available at all times, is entitled to a minimum yearly rate of \$6 payable in advance.

Granted authority to issue \$30,000 6 per cent bonds to be sold at not less than 95, proceeds to be used for additions and betterments to plant.

Authorized to issue 1,559 shares of stock of the par value of \$1 per share in lieu of stock heretofore issued without authorization.

Applicant, having made other arrangements to serve its patrons with water, was granted permission to dismantle and sell its pumping plant at Arcadia.

Adjustments made in schedules heretofore established so as to provide the revenue which the Commission found applicant was entitled to.

Granted permission to sell portion of system in city of Eagle Rock to said city for the sum of \$70,000.

Authorized to transfer water system to Western States Gas and Electric Co. for the sum of \$108,750.

Order made preliminary to issuance of certificate declaring that certificate permitting construction and operation of irrigation system in Shasta County will be issued when applicant shall have obtained from State Water Commission permission to divert water.

Light and Water Co. authorized to transfer its water properties to the Utilities Co. for the sum of \$14,700, par value of stock of the latter, which amount of stock the Utilities Co. is authorized to issue, provided the Light and Water Co. shall agree to proportionately reduce its own indebtedness before selling any of the stock herein authorized.

Granted permission to issue \$27,500 par value of capital stock to be sold at par, the proceeds to be used for additions and betterments to plant and to discharge indebtedness. Replacement of wornout pipe is not a capital charge but should be covered by depreciation fund. Issuance of stock for such purposes denied.

Upon a showing that it was not earning sufficient to cover operating expenses, applicant's rates were increased approximately 50 per cent.

Permission granted for issuance of one year notes, aggregating \$500,000, for the purpose of reimbursing treasury covering capital expenditures made, and to issue and pledge \$550,000 par value of bonds as security therefor.

Withdrawn.

FORMAL

Water Companies

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2660	Tropico City Water Co.-----	Transfer of property, stock and bond issue.	Jan. 5, 1917
2705	Title Guarantee and Trust Co.---	Transfer of properties---	Jan. 6, 1917
2677	Campbell Water Co.-----	Note issue -----	Jan. 9, 1917
2313	Sonoma Valley Water, Light and Power Co.	Mortgage property -----	Jan. 11, 1917
2660	Tropico City Water Co.-----	Stock and bond issue---	Jan. 16, 1917
1531	Peoples Water Co.-----	Reorganization -----	Jan. 20, 1917
2390	Corcoran Water and Gas Co.----	Mortgage -----	Jan. 20, 1917
2701	J. S. Harker and J. H. Bakeman	Transfer of property---	Jan. 20, 1917
2636	Fresno Canal and Land Co.-----	Bond issue -----	Jan. 20, 1917
2641 2664	Rogers Development Co.----- West Riverside Canal Co.	Transfer of property; stock and bond issue.	Jan. 20, 1917
2670	S. H. Finley-----	Rates, Huntington Beach	Jan. 22, 1917

APPLICATIONS.

—Continued.

Action

An amount of stock and bonds authorized for the purpose of reorganizing a defunct utility, must bear an equitable ratio to the value of the physical properties. When the reproduction cost less depreciation of a utility is found to be \$48,369, the Commission will not authorize an issuance of \$99,700 face value of securities in exchange therefor. Title Guarantee and Trust Co. authorized to transfer water properties in the city of Tropic to the Tropic City Water Co. and the latter to issue \$34,000 par value of stock and \$30,000 face value of bonds at 90 in exchange therefor.

Applicant authorized to lease, with option to purchase for \$8,540.55, to the city of Los Angeles, water system formerly known as Glendale Consolidated Water Co. lying within the corporate limits of said city.

Authorized to issue note of the face value of \$750 for purpose of retiring notes for like face value.

Granted permission to mortgage its property to secure outstanding notes and to retire bonds at present pledged as security therefor, such authorization not to be construed as giving such claims any priority over other obligations of applicant.

Petition of applicant for rehearing denied.

Authorization given for transfer of properties, formerly known as Peoples Water Co., to East Bay Water Co. and the issuance by the latter of \$9,861,672.43 face value of bonds, \$4,437,600 par value, Class A, preferred, \$2,958,400 Class B preferred and \$100,000 par value of common stock in exchange therefor. The Commission is not called upon to approve or disapprove the various items of expense incurred in reorganization, however the capitalization of such expense will not be permitted. Filing of stipulation required agreeing that aggregate sum expended for reorganization shall be amortized in whole or in part out of the income of the company in such manner as the Commission shall direct.

- Approving proposed mortgage.

Transfer of small water utility in Los Angeles County, known as Melvin Place Water Co., authorized.

Withdrawn.

Rogers Co. authorized to transfer irrigation system to West Riverside Canal Co., and the latter to issue \$99,300, par value, of common stock, and \$60,000 face value of bonds to be sold at not less than 97, the proceeds to be used partly in payment for properties purchased, the balance to discharge notes and for additions and betterments. A water company whose articles of incorporation provide that it is a public utility, can not limit its service to stockholders only. The right to service should be covered by separate agreements and not by clauses incorporated in stock certificates.

Present revenues being insufficient to provide adequate return, revised schedule established including a rate for fire service which was heretofore rendered free of charge. The system having been considerably overbuilt, no allowance is made for development cost.

FORMAL
Water Companies

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
1231	Murray & Fletcher and Cuyamaca Water Co.	Rates, San Diego County	Jan. 25, 1917
2699	Martinez Land Co.	Certificate—C o n t r a Costa County.	Jan. 29, 1917
2724	City of San Diego	Rates	Feb. 1, 1917
2727	Fresno Canal and Land Corp.	Transfer of property; stock and bond issue.	Feb. 6, 1917
2684	Mt. Jackson Water and Power Co.	Note issue	Feb. 7, 1917
2712	City Water Co. of Ocean Park ..	Bond issue	Feb. 15, 1917
2746	L. L. Johnson and I. J. Barnett ..	Transfer of property	Feb. 19, 1917
2727	Fresno Canal and Land Co.	Bond issue	Feb. 19, 1917
1854	West San Joaquin Valley Water Co.	Rates—Los Banos	Feb. 28, 1917
2375	Huntington Beach Co. and Huntington Beach Water Co.	Transfer of property; stock issue.	Feb. 28, 1917
1231	Cuyamaca Water Co.	Rates	Mar. 1, 1917
994	Citizens Water Co. of San Jacinto.	Rates and service	Mar. 5, 1917

APPLICATIONS.

—Continued.

Action

In connection with the establishment of a revised schedule of rates for both domestic and irrigation service, the Commission made a complete inventory and appraisal of applicants' reservoirs, dams, transmission and distributing system. A brief summary of the procedure follows:

1. It is practically impossible to fix, with scientific accuracy, the price to be paid for a surplus product such as the surplus waters of the San Diego River delivered by applicant to the city of San Diego for its municipal distributing system, accordingly the price to be paid therefor is left to negotiations between the parties in interest.

2. The fact that a transmission system was constructed for the purpose of serving one large consumer, which large consumer is subsequently lost to the utility, is not sufficient reason to burden the smaller consumers with rates sufficient to provide a return upon a system considerably larger than is necessary to adequately care for their requirements.

3. When a utility has surplus water to dispose of, its present consumers should have preference thereto, afterwards such additional consumers may be taken on as the facilities of the utility will permit.

4. A utility is required to have uniform nondiscriminatory rules governing the distribution of water. The group consumers of applicants should be served under one of two rules: (1) When water is taken direct from the transmission system and distributed by the consumers themselves, it should be paid for as a whole and individual collections made and the distributing system maintained by the consumers themselves; (2) when distributed by applicant, collections should be made by applicant in accordance with individual consumption, and the distributing system maintained by applicant.

Granted a certificate permitting construction and operation of water distributing system near Martinez. Schedule of rates also established, such schedule not to provide a return upon the investment as the system was constructed primarily for the purpose of promoting real estate sales.

Withdrawn.

The laws of the State of California prohibiting the extension of a charter for quasi-public corporations and the corporate life of the Fresno Canal and Land Co. having expired, it is authorized to transfer its irrigation system to Fresno Canal and Land Corporation and the latter authorized to issue \$1,000,000, par value, of stock in exchange therefor and \$600,000 face value of bonds to be exchanged for bonds of the Fresno Co.

Authorized to issue two-year promissory note in the sum of \$10,000 for purpose of retiring note of a like face value.

Authorized to issue \$30,000 face value of 6 per cent bonds, \$2,000 to be used to retire outstanding bonds, the balance to be sold at 98 and proceeds used to retire notes.

Authorized to transfer small water system near the city of Bakersfield for the sum of \$2,500, provided the purchaser agrees to make certain necessary improvements.

Applicant having heretofore considerably reduced its outstanding securities, it is authorized to issue \$400,000 face value of bonds to be exchanged for a like face value of stock when earnings are sufficient to provide one and three-fourths times interest on outstanding bonds and bonds herein authorized.

Amending schedule of rates heretofore established.

First named company authorized to sell its water distributing plant to the latter, which is authorized to issue and deliver in exchange therefor \$99,910 par value of its capital stock. In finding the value of applicant's property, the Commission allows, under the head of development cost, the expense of sinking a well which was afterwards abandoned, amounting to \$2,673.

Petition for rehearing denied.

Rates for irrigation service established which rates provide a higher charge where it is necessary to use a booster pump to raise water for delivery to higher levels.

FORMAL
Water Companies

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
1531	Peoples Water Co.....	Reorganization	Mar. 7, 1917
2538 2539	S. M. Walker..... Baldwin Park Domestic Water Co.	Transfer of property; stock and bond issue.	Mar. 7, 1917
2712	City Water Co. of Ocean Park...	Bond issue	Mar. 8, 1917
2751	Corte Madera Water Co.....	Rates, Corte Madera....	Mar. 19, 1917
2759	Cuyamaca Water Co.....	Note issue	Mar. 21, 1917
1231	Cuyamaca Water Co.....	Rates, San Diego County	Mar. 27, 1917
2798	Fresno City Water Co.....	Bond issue	Mar. 31, 1917
2390	Corcoran Water and Gas Co....	Bond issue	Mar. 31, 1917
2772	Pasadena Consolidated Water Co.	Note issue	Mar. 31, 1917
2779	Natomas Water Co.....	Note issue	Apr. 3, 1917
2746	L. L. Johnson.....	Transfer of property....	Apr. 6, 1917
2727	Fresno Canal and Land Corp....	Transfer of property; bond issue.	Apr. 7, 1917
2753	Bakeman & Melvin Place Water Co.	Transfer of property; stock and note issue.	Apr. 7, 1917
2780	Interurban Land Co. and River Street Ditch Co.	Transfer of property; stock issue.	Apr. 11, 1917
1231	Cuyamaca Water Co.....	Rates San Diego County	Apr. 16, 1917
2044	Sutter Butte Canal Co.....	Note issue	Apr. 19, 1917
2664	West Riverside Canal Co.....	Stock issue	Apr. 25, 1917
2780	Interurban Land Co.....	Transfer of property....	Apr. 26, 1917
2799	O. Scribner and Diamond Ditch Water Co.	Transfer of property; stock issue.	Apr. 26, 1917

APPLICATIONS.

—Continued.

Action

Reorganized company known as East Bay Water Co. authorized to issue \$9,302.91 face value of bonds, \$52,200 Class A preferred stock and \$34,800 Class B preferred stock for the purpose of retiring \$50,460 face value of bonds not deposited with reorganization committee; bonds heretofore authorized for such purpose to be retired to treasury and cancelled.

Walker authorized to transfer water system in unincorporated town of Baldwin Park to Baldwin Park Water Co. and the latter to issue in exchange therefor \$35,000 par value of stock and \$6,000 face value of bonds, also to issue and sell \$30,000 par value of stock at 90 and \$24,000 face value of bonds at par, proceeds to be used for additions and betterments to plant.

Approving form of trust deed and amending original order with reference to exchange of bonds.

Revised schedule of rates established, in connection with which applicant is directed to cancel a contract providing free water for a certain estate, all water delivered to be charged for at regular rates.

Authorized to renew for a period or periods of not to exceed two years its promissory notes of the face value of \$5,000.

Petition of Gordon, consumer, for rehearing denied.

Withdrawn.

Authorized to issue \$10,000 face value of bonds to be sold at not less than 91, proceeds to be used for betterments to plant.

Granted permission to issue \$22,200 face value two-year notes, proceeds to be used for purpose of discharging outstanding obligations.

Permission granted for issuance of \$92,000 face value of one-year notes for the purpose of refunding outstanding notes of a like face value.

Correcting errors in property description.

Approving stipulation and form of proposed mortgage.

Bakeman authorized to transfer water plant to Melvin Place Water Co. and the latter to issue \$5,000 par value of stock and a \$13,000 promissory note in exchange therefor.

Interurban Co. authorized to transfer certain irrigation properties to River Co. and the latter to issue \$5,000 par value of stock in exchange therefor and \$500 for organization expenses, etc.

Petition of C. A. Hooper Co. for rehearing denied.

Authorized to issue note of the face value of \$50,000 for renewal purposes.

Authorized to issue an additional \$350 face value of stock and to use the proceeds thereof, together with \$3,387.81 of the proceeds of bonds heretofore authorized to discharge indebtedness.

Correcting error in original order.

Transfer of irrigation system to Diamond Co. authorized and the latter is also permitted to issue \$100,000 par value of its capital stock in exchange therefor.

FORMAL
Water Companies

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
2789	Corcoran Water and Gas Co.....	Bond issue	Apr. 27, 1917
2538 2539	{ Baldwin Park Domestic Water Co.	Transfer of property; bond and stock issue.	May 3, 1917
2840	Eagle Rock Water Co.....	Transfer of real property	May 8, 1917
1940	Mountain Light and Water Co...	Stock issue	May 10, 1917
2832	Santa Paula Water Works.....	Note issue	May 17, 1917
2751	Corte Madera Water Co.....	Water rates	May 21, 1917
2696	Calistoga Water Co.....	Transfer of property....	May 21, 1917
2662	Novato Utilities Co. and J. W. and Albert Cain.	Transfer of property; stock issue.	May 29, 1917
2886	Byron Bethany Irrigation Co....	Certificate — Contra Costa County.	June 1, 1917
2964	East Bay Water Co.....	Transfer of property....	June 6, 1917
2848	Los Angeles and Arizona Land Co., Forest Grove Water Co.	Transfer of property; stock issue.	June 12, 1917
2823	J. L. Curtis.....	Water rates—Salida....	June 12, 1917
2287	Mrs. G. Gardner.....	Discontinuance water service.	June 14, 1917
2989	Albert S. Vetan.....	Certificate Navelencia ..	June 18, 1917
2957	Monterey County Water Co. et al.	Transfer of property....	June 19, 1917
3012	Pleasant Valley Water Co.....	Transfer of property....	June 28, 1917
2375	Huntington Beach Water Co.....	Transfer of property....	June 28, 1917
370 426	{ Fawndale Land and Water Co..	Stock and bond issue....	June 29, 1917

APPLICATIONS.

—Concluded.

Action

Authorized to expend certain portions of the proceeds of bonds heretofore authorized for various betterments to plant.

Applicant not desiring to act under an order of the Commission authorizing it to transfer its property and issuance of securities, such order is vacated and set aside.

No jurisdiction, dismissed.

Authorized to issue \$35,000 par value of stock in lieu of stock issued after expiration date of prior order.

Authorized to issue three notes aggregating \$8,000, to be sold at par, proceeds to discharge outstanding notes and for betterments to plant.

The Commission refuses to grant a rehearing on petition of the city of Corte Madera that the city's revenues are insufficient to meet a payment of \$22.50 per month for fire protection, it being held that if necessary a city must increase its assessed valuation so as to properly meet its just obligations.

Withdrawn.

Cain Bros. authorized to transfer their water, electric and telephone plant in the town of Novato to the Novato Utilities Co. and the latter to issue \$20,000 par value of stock in exchange therefor. Reproduction cost of the properties transferred found to be \$21,618.84.

Granted a certificate permitting the construction of an irrigation system under franchises secured from the county of Contra Costa.

The property proposed to be transferred, not being used or useful to applicant in its public utility business, may be sold without authorization of the Commission; petition dismissed.

Land Co. authorized to transfer water plant to Water Co., and the latter to issue \$40,000 par value of its capital stock, \$2,000 for property transferred, \$3,800 for capital advanced, the balance for completion of its water system.

The Commission refuses to allow under the head of development cost early losses incurred in the operation of a water plant constructed solely for the promotion of real estate sales.

Increases in schedules of flat rates denied, however, owing to wasteful methods of consumers a schedule of meter rates is established and recommendations made that applicant meter his system.

Withdrawn.

Granted preliminary certificate covering construction of water distributing system in Navelencia, Cal.

Applicant authorized to transfer one of its canals for the sum of \$9,403.97, provided the purchasers stipulate to give as good service as that given by applicant.

Applicant authorized to transfer its water system to the city of Coalinga for the sum of \$30,000.

Approving form of stipulation.

Permission to issue stock and bonds vacated.

FORMAL

Telephone and

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
400	Pomona Valley Tel. and Tel. Union.	Bond issue -----	July 15, 1916
2258	Postal Telegraph Cable Co.-----	Line clearances -----	July 15, 1916
2359	Nevada, California and Oregon Tel. and Tel. Co.	Bond issue -----	July 21, 1916
2303	California Telephone and Light Co.	Bond issue -----	Aug. 12, 1916
1269	Consolidated Securities Co. and San Fernando Tel. and Tel. Co.	Transfer of property; stock issue.	Aug. 18, 1916
1451	Roseville Telephone Co.-----	Stock issue -----	Aug. 23, 1916
2324	Lindsay Home Tel. and Tel. Co..	Bond issue -----	Aug. 28, 1916
2248	Southwestern Home Tel. Co.-----	Note issue -----	Sept. 8, 1916
2248	Southwestern Home Tel. Co.-----	Stock issue -----	Sept. 21, 1916
2155	Union Home Tel. and Tel. Co....	Line reconstruction ----	Sept. 26, 1916
2170	Southwestern Home Tel. Co.-----	Line reconstruction ----	Sept. 26, 1916
2222	Home Tel. and Tel. Co. of Los Angeles.	Line reconstruction ----	Sept. 26, 1916
2305	Roseville Telephone Co.-----	Line reconstruction ----	Sept. 26, 1916
2328	Gilroy Telephone Co.-----	Line reconstruction ----	Sept. 26, 1916
2341	Redondo Home Tel. Co.-----	Line reconstruction ----	Sept. 26, 1916
2342	Downey Home Tel. and Tel. Co...	Line reconstruction ----	Sept. 26, 1916
2343	Whittier Home Tel. and Tel. Co..	Line reconstruction ----	Sept. 26, 1916

APPLICATIONS.**Telegraph Companies.**

Action

Permission granted to use of portion of proceeds of bonds heretofore authorized for working capital.

Time extended to September 8, 1916, in which to comply with provisions of chapters 499-600.

Bonds of the face value of \$15,000 authorized to be used for additions and improvements to plant. Applicant required to submit satisfactory plan for amortization of difference in salvage value of old line and the amount at which it is carried on its books.

Bonds of the face value of \$25,000 authorized to be sold at not less than 94, proceeds to be used partly for extensions and betterments and partly to discharge notes and floating indebtedness. Recommendation made that utilities should keep reserve for depreciation in a separate and distinct fund apart from any other funds which they might maintain.

Amending prior order with reference to sale of stock at par.

Applicant authorized to use \$830 par value of stock, heretofore authorized, for purpose of reimbursing its treasury covering expenditures made for improvements to plant.

Permission given for issuance of \$7,800 face value of bonds, to be sold at not less than 93, proceeds to discharge notes and for additions to plant. Suggestion made that smaller utilities should finance their capital expenditures through issues of stock instead of bonds.

Applicant's petition for permission to issue \$7,000 note is granted. However, it is suggested that an assessment should be levied on stock to meet pressing obligations or if such assessment is not possible, the note should be taken by stockholders of the company, or if sold to outsiders, the principal should be paid in monthly installments within one year from January 1, 1917.

Order above vacated and set aside.

Extension of time to and including June 30, 1919, granted in which to complete reconstruction necessary under the provisions of chapters 499-600.

Applicant granted an extension of time to and including December 31, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1919, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension to and including December 31, 1917, in which to comply with the provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

Granted extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

FORMAL

Telephone and Telegraph

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
2360	Lindsay Home Tel. and Tel. Co...	Line reconstruction ----	Sept. 26, 1916
2370	Tulare Home Tel. and Tel. Co...	Line reconstruction ----	Sept. 26, 1916
2378	Western Union Tel. Co.....	Line reconstruction ----	Sept. 26, 1916
2403	Santa Monica Bay Home Tel. Co.	Line reconstruction ----	Sept. 26, 1916
2409	Pomona Valley Tel. and Tel. Union.	Line reconstruction ----	Sept. 26, 1916
2414	Reedley Telephone Co.....	Line reconstruction ----	Sept. 26, 1916
2421	Interstate Telegraph Co.....	Line reconstruction ----	Sept. 26, 1916
2424	Consolidated Utilities Co.....	Line reconstruction ----	Sept. 26, 1916
2426	Corona Home Tel. and Tel. Co...	Line reconstruction ----	Sept. 26, 1916
2427	Home Telephone Co. of Covina..	Line reconstruction ----	Sept. 26, 1916
2326	Los Gatos Telephone Co.....	Line reconstruction ----	Sept. 30, 1916
2444	Monrovia Tel. and Tel. Co.....	Line reconstruction ----	Sept. 30, 1916
2445	San Fernando Tel. and Tel. Co...	Line reconstruction ----	Sept. 30, 1916
2446	San Fernando Valley Home Tel. Co.	Line reconstruction ----	Sept. 30, 1916
2495	San Diego Home Tel. Co.....	Line reconstruction ----	Sept. 30, 1916
2502	United States Long Distance Tel. and Tel. Co.	Line reconstruction ----	Sept. 30, 1916

APPLICATIONS.

Companies—Continued.

Action

Granted an extension of time to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to complete reconstruction necessary under provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to complete reconstruction necessary under provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to complete reconstruction necessary under provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to complete reconstruction necessary under provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 31, 1917, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including December 31, 1918, in which to comply with provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1917, in which to comply with provisions of chapters 499-600. Applicant exempted from provisions of such chapters as regards its toll line.

FORMAL

Telephone and Telegraph

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2109 2510 2511 2521 2522	Pacific Tel. and Tel. Co.----- Imperial Telephone Co. Sacramento Valley Telephone Co. Ontario and Upland Telephone Co. Home Tel. and Tel. Co. of Pasa- dena.	Line reconstruction ----	Sept. 30, 1916
2557	Pacific Tel. and Tel. Co.-----	Certificate—Santa Bar- bara.	Oct. 2, 1916
2558	Pacific Tel. and Tel. Co.-----	Certificate — S a n t a Monica.	Oct. 2, 1916
2265	Santa Barbara Telephone Co., Home Tel. and Tel. Co. of Santa Barbara, Home Tel. and Tel. Co. of Santa Barbara County, Sunset Tel. and Tel. Co., Pacific Tel. and Tel. Co.	Transfer of property; stock and bond issue; certificate	Oct. 2, 1916
2488	Huntington Beach Co.-----	Revise rates—Hunting- ton Beach.	Oct. 4, 1916
2455	Huntington Beach Co.-----	Line reconstruction ----	Oct. 7, 1916
2516	Hughson Tel. Co. and Pacific Tel. and Tel. Co.-----	Transfer of property----	Oct. 7, 1917
2517	Elk Grove Mutual Tel. Co.-----	Rates and service—Elk Grove.	Oct. 11, 1916
2504	Coley-Craig Co. and Pacific Tel. and Tel. Co.	Transfer of property----	Oct. 16, 1916

APPLICATIONS.**Companies—Continued.**

Action

Granted an extension of time to and including June 30, 1919, in which to comply with the provisions of chapters 499-600. The chapters above referred to do not contain provisions empowering the Commission to grant exceptions from any of the provisions thereof with the one exception that when the reconstruction of toll lines will interfere with the business of the company the Commission may issue an exemption. It appearing that the reconstruction of toll lines in accordance with provisions of above chapters will interfere with business, exemption applied for granted. The methods of construction prescribed in above statutes applies to all present and future construction and it is incumbent upon utilities to take definite steps to comply with the provisions thereof and not merely do such work as replacements or reconstruction warrants.

Certificate issued permitting the exercise of rights under a franchise obtained from the City of Santa Barbara authorizing the operation of a telephone system in said city. A utility can not exercise rights under a franchise unless it has first obtained a certificate from this Commission authorizing such action, irrespective of the fact that the utility was operating in the locality heretofore or that the franchise is in renewal of one heretofore issued.

Granted a certificate permitting exercise of rights obtained under a franchise secured from the City of Santa Monica authorizing the operation of a telephone exchange in said city.

Order made authorizing: Sunset Co. to transfer properties in Santa Barbara County and a portion of San Luis Obispo County to Pacific Co. The Pacific Co. and Santa Barbara Home Co. to transfer their property and rights in Santa Barbara County with the exception of toll lines of the Pacific Co. to the Santa Barbara Co., the latter company to issue in exchange for such property, securities or compensation as may hereafter be authorized by the Commission under supplemental orders: Santa Barbara Tel. Co. to issue \$100,000 face value of bonds to be sold at 90, disposition of proceeds to be hereafter specified under supplemental orders, and \$296,500 face value of bonds in exchange for bonds of the Home Companies. In connection with the above proceedings the Commission held: (1) In the consolidation of competing utilities the Commission can give little consideration to structural value of the properties consolidated owing to the fact that considerable duplications exist which expense would never have been incurred if the system had been constructed by one utility for the rendition of such service as given by three. (2) Consolidated utilities are entitled to reasonable rates irrespective of the fact that prior to consolidation competition may have been so severe that it is necessary to increase rates to allow the utility a fair and reasonable return. However patrons should not be burdened with providing a return upon duplicated property not used or useful after consolidation. (3) Consolidated utilities should not be permitted to issue securities out of proportion to what the net revenue from reasonable rates could be expected to provide a reasonable return upon. As the maximum rates which the Commission could allow applicant would not provide a return upon the amount of securities which it was proposed to issue the amount was considerably reduced.

The Commission will not permit a telephone company to discontinue its practice of allowing a discount on bills paid on or before a certain date when it appears that said discount would effect a material increase in rates to a considerable number of its subscribers. Permission granted to charge an additional 25¢ for installation of desk phones in place of wall phones.

Granted an extension of time to an including June 30, 1917, in which to comply with the provisions of chapters 499-600.

Hughson Co. authorized to transfer its system to the Pacific Co. for the sum of \$7,800, provided the schedule of rates should not be altered.

Increase schedule of rates established providing applicant, operating a system serving 300 subscribers, provide continuous service.

Coley-Craig Co. authorized to sell their telephone system in the town of Escalon to Pacific Co. for the sum of \$4,000.

FORMAL

Telephone and Telegraph

Appli- cation No.	Applicant	Nature of proceeding	Date of decision
2377	Nevada, California and Oregon Tel. and Tel. Co.	Line reconstruction ----	Oct. 30, 1916
2592	Pacific Tel. and Tel. Co.-----	Certificate -----	Nov. 2, 1916
2593	Pacific Tel. and Tel. Co.-----	Certificate -----	Nov. 4, 1916
2227	Southern California Tel. Co., Pacific Tel. and Tel. Co., Home Tel. and Tel. Co., Sunset Tel. and Tel. Co.	Transfer of property; certificate; stock and bond issue.	Nov. 4, 1916
2557	Pacific Tel. and Tel. Co.-----	Certificate -----	Nov. 6, 1916
2558	Pacific Tel. and Tel. Co.-----	Certificate -----	Nov. 6, 1916
2608	Pacific Tel. and Tel. Co.-----	Certificate -----	Nov. 6, 1916
2174	Riverside Home Tel. and Tel. Co., Pacific Tel. and Tel. Co.	Transfer of property----	Nov. 6, 1916

APPLICATIONS.

Companies—Continued.

Action

Granted an extension of time to and including December 31, 1917, in which to comply with the provisions of chapters 499-600.

Granted a certificate authorizing exercise of franchise rights in the city of Vernon.

Granted a certificate authorizing exercise of franchise rights in the city of Watts.

Authorization given as follows: Transfer of properties of Sunset Co. to Pacific Co. Transfer of properties of Pacific and Home Companies excepting toll lines of Pacific Co. to Southern Co. Issuance by Southern Co. to Pacific and Home Companies of an aggregate amount of securities of the par value \$14,000,000 of which amount bonds shall not exceed the face value of \$9,330,000. Southern Co. to issue such additional amounts of securities as conditions warrant covering additions and betterments made subsequent to December 31, 1915. Pacific Co. to guarantee bonds of Southern Co. as to principal and interest. Pacific Co. to purchase \$150,000 par value of stock of Southern Co. at par, proceeds to be used as working capital. Home and Pacific Companies to discontinue all service in territory to be served by Southern Co. Authorization conditioned as follows: That no petition would be made to increase rates for a period of five years. That each patron may have choice of automatic or manual service which shall have connection with all other phones on system whether automatic or manual. Toll line service to be given over toll lines of both Pacific Co. and U. S. Long Distance Tel. Co. That principal office shall remain in the city of Los Angeles. That no value shall ever be claimed for any right or franchise transferred in excess of actual cost thereof. A monthly record to be kept of all station renewals, separate records being kept showing manual and automatic service.

As to consolidations of this nature the Commission holds: (1) That the cost to reproduce or replace the property of a utility, less accrued depreciation, based on life tables as modified by an inspection of the plant is the most accurate way of arriving at reproduction cost, less depreciation, and will take preference over figures arrived at by other methods. (2) The Commission in establishing rates will allow under the head of fixed capital maintenance and operating expenses such amounts as are deemed just and reasonable, irrespective of the existence of exclusive or other contracts between the utility and private parties. (3) The Commission's only consideration is that the amount of securities issued bears a reasonable ratio to the value of the properties acquired; it has no interest how such securities are apportioned as between the selling companies. (4) The consolidation of two telephone plants operating independently in the same city is much to be desired in view of the improvement in service, elimination of duplications and joint use of facilities made possible thereby. (5) Consolidation of two competing companies will not result in the poor service heretofore prevalent when a single utility had a monopoly of the business, for at present competent public authorities are charged with the responsibility of seeing that utilities render first class service irrespective of whether they are monopolistic or competing.

Approving stipulation with reference to franchise values.

Approving stipulation with reference to franchise values.

Granted certificate authorizing exercise of rights under a franchise secured from the city of Riverside permitting the construction and operation of a telephone system in said city.

Riverside Co. authorized to transfer its properties to Pacific Co. provided the Pacific Co. agrees to provide whichever class of service consumers may desire, which services shall be connected with all other subscribers, whether automatic or manual, and all subscribers shall be entitled to toll service over lines of both Pacific Co. and U. S. Long Distance Tel. Co. Rates for all classes of service to remain the same. The price which the Pacific Co. proposes to pay for the properties of the Riverside Co. being out of all proportion to the value thereof, the Commission cannot consider the purchase price in fixing rates but must take into consideration merely the use to which such properties may be put by the purchasing company.

FORMAL

Telephone and Telegraph

Applie- tion No.	Applicant	Nature of proceeding	Date of decision
2265	Santa Barbara Tel. Co.....	Transfer of property; stock and bond issue.	Nov. 6, 1916
2428	Louis Lehn	Rates	Nov. 6, 1916
2516	Hughston Tel. Co.....	Transfer of property....	Nov. 9, 1916
2504	Coley-Craig Co.	Transfer of property....	Nov. 14, 1916
2546	Los Gatos Telephone Co.....	Rates—Los Gatos	Nov. 15, 1916
2597	J. C. Danner.....	Transfer of property....	Dec. 6, 1916
2324	Lindsay Home Tel. and Tel. Co..	Bond issue	Dec. 13, 1916
2642	Home Tel. and Tel. Co. of Covina	Toll contracts	Dec. 14, 1916
2625	Pomona Valley Tel. and Tel. Union.	Toll contracts	Dec. 19, 1916
2597	J. C. Danner.....	Transfer of property....	Dec. 20, 1916
2304	Sunset Tel. and Tel. Co.....	Transfer of property....	Dec. 29, 1916
2587	Pacific Tel. and Tel. Co.....	Certificate—Richmond ..	Dec. 29, 1916
2622	Pacific Tel. and Tel. Co.....	Stock purchase	Dec. 29, 1916
2627	Pacific Tel. and Tel. Co.....	Certificate—San Fran- cisco.	Dec. 29, 1916
2633	Pacific Tel. and Tel. Co.....	Certificate—Alameda ...	Dec. 29, 1916
2635	Pacific Tel. and Tel. Co.....	Certificate—Woodland ..	Dec. 29, 1916
2640	Pacific Tel. and Tel. Co.....	Certificate—Vallejo	Dec. 29, 1916

APPLICATIONS.

Companies—Continued.

Action

Conditions of original order having been complied with final permission to transfer of telephone properties given. Santa Barbara Co. authorized to issue \$74,000 par value preferred and \$80,000 par value of common stock to Santa Barbara City Co. and \$276,000 par value preferred stock to Pacific Co. To issue \$100,000 face value of bonds to be sold at not less than 90, proceeds to be used as working capital and in partial payment of properties purchased; also to issue \$296,000 face value of bonds in exchange for bonds of consolidated companies.

Petition to increase rates withdrawn.

Approving stipulation of Pacific Co.

Approving stipulation of Pacific Co.

Applicant authorized to establish an increased rate for an improved class of service to those desiring such service in preference to the old service.

Applicant authorized to sell small telephone system in Kern and Tulare Counties to Z. W. Bandy for sum of \$2,500.

Authorized to execute mortgage securing issue of bonds.

Petition to modify toll contracts withdrawn.

Petition to modify toll contracts withdrawn.

Approving stipulation as to franchise values.

Sunset Co. owning all "Bell Telephone Systems" in the State of California excepting the system in San Francisco is authorized to transfer the same to the Pacific Co. for the nominal consideration of \$10.

Granted a certificate permitting exercise of franchise rights in the city of Richmond.

Pacific Co. granted permission to purchase all of the outstanding stock of Riverside Home Tel. & Tel. Co. provided the price paid therefor shall not be claimed as representing the value of such property for rate fixing or other purposes and that the entire price paid therefor shall be charged to surplus and not capitalized.

Granted a certificate permitting the exercise of rights under a franchise obtained from the city of San Francisco.

Granted a certificate permitting the exercise of rights under a franchise obtained from the city of Alameda.

Granted a certificate permitting exercise of rights obtained under a franchise secured from the city of Woodland.

Granted a certificate permitting exercise of rights obtained under a franchise secured from the city of Vallejo.

FORMAL

Telephone and Telegraph

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
937	L. C. Smith and Wm. Morris.....	Transfer of property ----	Jan. 9, 1917
2246 2637	Imperial Telephone Co..... Pacific Tel. and Tel. Co., Moun- tain States Tel. and Tel. Co.	Transfer of property----	Jan. 16, 1917
2627	Pacific Tel. and Tel. Co.....	Certificate—Salinas ----	Jan. 15, 1917
2627	Pacific Tel. and Tel. Co.....	Certificate—South San Francisco.	Jan. 22, 1917
2633	Pacific Tel. and Tel. Co.....	Certificate—Alameda ----	Jan. 22, 1917
2635	Pacific Tel. and Tel. Co.....	Certificate—Woodland --	Jan. 22, 1917
2640	Pacific Tel. and Tel. Co.....	Certificate—Vallejo ----	Jan. 22, 1917
2587	Pacific Tel. and Tel. Co.....	Certificate—Richmond --	Jan. 22, 1917
2716	Pacific Tel. and Tel. Co.....	Certificate—Fresno ----	Jan. 31, 1917
2707	Pacific Tel. and Tel. Co.....	Certificate—Los Banos..	Jan. 31, 1917
2708	Pacific Tel. and Tel. Co.....	Certificate—Dinuba ----	Feb. 1, 1917
2710	Pacific Tel. and Tel. Co.....	Certificate—Kingsburg --	Feb. 5, 1917
2709	Pacific Tel. and Tel. Co.....	Certificate—Selma ----	Feb. 7, 1917
2697	Pacific Tel. and Tel. Co.....	Certificate—Salinas ----	Feb. 28, 1917
2710	Pacific Tel. and Tel. Co.....	Certificate—Kingsburg --	Feb. 28, 1917
2708	Pacific Tel. and Tel. Co.....	Certificate—Dinuba ----	Mar. 3, 1917
2709	Pacific Tel. and Tel. Co.....	Certificate—Selma ----	Mar. 3, 1917
2174	Riverside Home Tel. and Tel. Co., Pacific Tel. and Tel. Co.....	Transfer of property----	Mar. 7, 1917
2769	Sierra Ry. Co. of California, Sierra Telegraph Co.	Transfer of property----	Mar. 7, 1917

APPLICATIONS.

Companies—Continued.

Action

 Withdrawn.

 Pacific Co. authorized to purchase and Imperial Co. to sell the telephone properties of the latter located in the Imperial Valley, for the nominal sum of \$10.00. The Pacific Co. is also authorized to purchase from the Mountain States Co. outstanding stock of Imperial Co. amounting to \$25,000 par value.

 Granted a certificate permitting exercise of rights under a franchise secured from the city of Vallejo.

 Approving stipulation as to franchise value.

 Approving stipulation as to franchise value.

 Approving stipulation as to franchise values.

 Approving stipulation as to franchise values.

 Approving stipulation as to franchise values.

 Granted a certificate permitting exercise of franchise rights in the city of Fresno.

 Granted a certificate permitting exercise of rights under a franchise obtained from the city of Los Banos.

 Granted a certificate permitting exercise of rights under a franchise obtained from the city of Dinuba.

 Granted a certificate permitting exercise of rights under a franchise obtained from the city of Kingsburg.

 Granted a certificate permitting exercise of rights under a franchise obtained from the city of Selma.

 Approving stipulation as to franchise values.

 Approving stipulation as to franchise values.

 Approving stipulation as to franchise values.

 Approving stipulation as to franchise values.

 Certifying that Pacific Co. has complied with certain of conditions of previous order authorizing consolidation of phone companies at Riverside.

 Telegraph authorized to transfer its property to railway company for the sum of \$2,500.

FORMAL
Telephone and Telegraph

Ap- plica- tion No.	Applicant	Nature of proceeding	Date of decision
2744	Righetti Telephone Co.....	Transfer of property----	Mar. 12, 1917
2738	Colorado River Telephone Co....	Stock issue -----	Mar. 2, 1917
2802	Lindsay Tel. and Tel. Co.....	Bond issue -----	Apr. 3, 1917
2593	Pacific Tel. and Tel. Co.....	Certificate—Watts -----	Apr. 1, 1917
2592	Pacific Tel. and Tel. Co.....	Certificate—Vernon ----	Apr. 11, 1913
2227	Southern California Tel. Co.....	Transfer of property; stock issue.	Apr. 30, 1917
2797	Roseville Telephone Co.....	Stock issue -----	May 3, 1917
2822	Kenwood Rural Telephone Co....	Increase rates -----	May 9, 1917
2707	Pacific Tel. and Tel. Co.....	Certificate—Los Banos..	May 18, 1917
2716	Pacific Tel. and Tel. Co.....	Certificate—Fresno ----	May 18, 1917
2833	Home Tel. Co. of Covina.....	Bond issue -----	June 6, 1917
2328	Gilroy Telephone Co.....	Line reconstruction.....	June 7, 1917
2911	Pacific Tel. and Tel. Co.....	Certificate—Newman ----	June 7, 1917
2910	Elk Grove Mutual Tel. Assn....	Increase rates -----	June 13, 1917
2959	Del Norte Peoples Telephone Co..	Note issue -----	June 14, 1917
2776	San Miguel Interurban Tel. Co..	Stock issue -----	June 14, 1917
2881	Western Union Telegraph Co....	Abandon office -----	June 18, 1917
2911	Pacific Tel. and Tel. Co.....	Certificate—Newman ----	June 22, 1917

APPLICATIONS.**Companies—Concluded.**

Action

Transfer of telephone system at Cayucos authorized.

Authorized to issue 9,574 shares of stock of the par value of \$1.00 per share to be sold at not less than full face value, proceeds to reimburse treasury covering extensions recently purchased, the balance for betterments to be made. The Commission cannot permit a utility to capitalize its franchise in excess of the actual cost thereof to the original grantee.

Authorized to issue \$2,000 face value bonds to be sold at not less than 93, proceeds to be used for new equipment and additions and betterment to plant.

Approving stipulation as to franchise value.

Approving stipulation as to franchise values.

Approving stipulations with reference to franchise values, conditions of service, rates, etc.

Permission granted for issuance of \$5,000 par value of stock to be sold at not less than par, proceeds to reimburse treasury and for additions and betterments to plant.

Petition to put into effect an increased rate for farmer line service dismissed, it appearing that applicant has no such service at the time nor does it contemplate establishing any in the near future.

Approving stipulation as to franchise values.

Approving stipulation as to franchise values.

Bonds of the face value of \$6,500 authorized to be sold at not less than par, proceeds to be used for additions to plant. It is held that the cost of work necessary under the provisions of Chapter 499-600 is not a proper capital charge and the issuance of bonds for such purpose is denied.

Granted an extension of time to and including September 30, 1917, in which to complete necessary reconstruction work—under chapters 499-600.

Granted a certificate permitting exercise of rights under a franchise authorizing the operation of a telephone exchange at Newman.

Withdrawn.

Authorized to issue one year 8½% note in the sum of \$900 for renewal purposes.

Authorized to issue 100 shares of stock of the par value of \$50 per share, 96 shares in lieu of stock issued without proper authorization, the balance for betterments to plant.

Authorized to close office in town of Mt. Eden.

Approving stipulation as to franchise values.

FORMAL
Warehouses and

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2368	H. A. Brown.....	Warehouse rates	July 21, 1916
2362	Charles I. D. Looff.....	Wharf franchise	July 15, 1916
2362	Charles I. D. Looff.....	Wharf franchise	July 28, 1916
2408	Giovanni Patroni	Wharf franchise	Aug. 10, 1916
2279	Crescent City Wharf and Dock Co.	Wharf franchise	Sept. 13, 1916
2408	Giovanni Patroni	Wharf franchise	Sept. 30, 1916
2564	Ventura Wharf and Warehouse Co.	Wharf franchise	Oct. 4, 1916
2582	Lawrence Warehouse Co.....	Rates—Oakland and Sacramento.	Nov. 18, 1916
2564	Ventura Wharf and Warehouse Co.	Wharf franchise	Dec. 29, 1916
2750	Los Angeles Harbor Warehouse Co.	Stock and note issue....	Feb. 19, 1917
2755 2756 2757	} A. S. Carman.....	Wharf franchise	Feb. 20, 1917
2757	A. S. Carman.....	Certificate	Mar. 3, 1917
2757	A. S. Carman.....	Certificate	Mar. 7, 1917
2279	Crescent City Wharf and Dock Co.	Certificate	Apr. 26, 1917
2853	Frances M. Blake.....	Certificate	Apr. 26, 1917
2068	Lompoc Warehouse Co.....	Stock issue	May 9, 1917
2723	Lawrence Warehouse Co.....	Stock issue.....	May 10, 1917

APPLICATIONS.

Wharfingers.

Action

Permission is granted to establish increased schedule of rates for the storage of grain provided first-class service is rendered.

Approval given to wharf franchise secured by applicant from city of Santa Monica, provided no value shall ever be claimed therefor in excess of actual cost.

Stipulation as to franchise value approved.

Permit for construction of wharf at Half Moon Bay approved.

Renewal of wharf franchise approved.

Approving stipulation as to franchise value.

Approval given of wharf franchise secured from the city of Ventura permitting the construction and operation of a wharf at said city.

Conditions warranting increases in rates for storage of certain commodities authorized.

Approving stipulation as to franchise value.

Authorized to issue \$56,600 par value of stock and note of the face value of \$33,000 to be issued in lieu of securities heretofore issued without authorization. It is not necessary to secure a certificate to engage in the warehouse business.

Approval given of wharf franchise obtained by applicant from County of Contra Costa permitting construction of wharf in said county.

Approving stipulation as to franchise values.

Amending order of March 3, 1917.

Approving stipulation as to franchise values.

Order approving franchise permitting construction of wharf at Tomales Bay.

Time limit of prior order having expired, applicant authorized to issue 50 shares of stock in exchange of a like number illegally issued after expiration date of prior authorized.

Authorized to issue \$10,000 par value of stock in lieu of stock issued without authorization, proceeds of which were used for proper capital purposes. Recommendation made that applicant improve its methods of keeping its records and books of accounts.

FORMAL

Warehousemen and

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2874	Modesto Farmers Union.....	Stock issue	May 11, 1917
2873	Allendale Warehouse	Rate increase	June 12, 1917
2890	Chinn Warehouse Co.....	Stock issue	June 22, 1917

APPLICATIONS.**Wharfingers—Concluded.**

Action

Applicant authorized to issue \$21,100 par value of stock in lieu of stock issued without the authorization of the Commission, permission to issue an additional \$18,900 par value of stock deferred pending the separation by applicant of its utility and private business.

Condition warranting, an increased schedule of rates for storage of grain is established, namely 90¢ per ton per season.

Authorized to issue \$5,000 par value of stock for the purpose of discharging a note of a like face value.

FORMAL

Miscel

Applie- tion No.	Applicant	Nature of proceeding	Date of decision
2353	County of Merced.....	Grade crossing	July 1, 1916
2126	County of Tehama.....	Grade crossing	July 26, 1916
2261	County of Riverside.....	Grade crossing	July 31, 1916
1424	City of Los Angeles.....	Valuation for condemna- tion purposes.	Sept. 6, 1916

APPLICATIONS.

laneous.

Action

It appearing that the proposed crossing would be far less dangerous than the one at present used by residents of the vicinity, application granted provided the county install, at its own expense, an automatic flagman.

Though a crossing in the vicinity of the one applied for is necessary, the present application was denied on the grounds that the crossing as proposed was dangerous and could not properly serve residents of the district.

Permission granted for the construction of an overhead crossing near Beaumont, the cost of which shall be borne, \$5,025 by the Southern Pacific Company and \$7,485.45 by the county.

The present proceeding was initiated by a petition from the city of Los Angeles that the Railroad Commission proceed to establish the just compensation to be paid for the distributing system and certain other properties of the Southern California Edison Company within the incorporate limits of said city and within certain specified unincorporated territory. It was one of the principal proceedings of its nature so far tried by the Commission and in connection therewith the constitutional powers of the Commission to fix valuations for condemnation purposes and its jurisdiction to award severance damages were reviewed in detail. The opinion and findings were concurred in by four of the Commissioners with a dissenting opinion by Commissioner Edgerton:

The compensation to be paid for properties and rights to be transferred not including severance damages but including the property as a going concern and with franchise rights was fixed at \$4,750,000. Severance damages were fixed at \$1,578,000, making a total of \$6,328,000, as just compensation for properties proposed to be acquired.

In connection with the above findings the Commission held: (1) It is the duty of the Commission to fix and determine a single and definite sum as the just compensation to be paid for property and rights as a going concern with business attached, including franchise rights which the city intends to take over. (2) Capitalization of present net earnings to secure a value as a going concern is entirely unjustified, net earnings are not stable and are dependent on many factors which give no assurance that they will remain as they are at present. Though the Commission has in a number of cases allowed a return of 8% such allowance is not permanent and there is no assurance that it will always be allowed hereafter. However, in fixing compensation for the business of a company efficiently managed and earning in excess of 8%, proper consideration must be given to the present earning capacity of the company. (3) The fact that a municipality has the power to build a competing system can have no weight in determining values, as it is the duty of the Commission to fix a just compensation to be paid to the utility for the property taken. (4) In establishing an allowance for severance damages consideration must be given to loss in intrinsic value due to less profitable use of that percentage of the generating and transmission system chargeable to business of the territory to be taken over. It is impossible to segregate any portion of the generating and transmission system as directly and solely affected by the severance. The entire property is affected and all property must be so considered and just compensation awarded accordingly. (5) The property here under consideration is valuable only for the particular business for which it is being used, and its value is entirely dependent upon its use for that particular purpose. If it is rendered less profitable, it is rendered less valuable, and the owners thereof are entitled to compensation for such damages. (6) Severance damages must be determined not from a capitalization of loss of net earnings, but must be the reduction, caused by severance in the value of the property not to be taken. (7) A claim for an allowance under the head of unamortized bond discount and expense was not allowed, such item being considered in allowance for property and rights.

In the dissenting opinion of Commissioner Edgerton the sum of \$4,000,000 is found to be a fair value for property and rights and the sum of \$905,521.54 for severance damages making a total compensation of \$4,905,521.54. Certain of the conclusions reached by Commissioner Edgerton follow: (1) Reproduction cost new less accrued depreciation with the addition of whatever appreciation has occurred, is the best and safest method of determining the present value of property. Such method will give a result nearer the actual truth and more in conformity with actual fact than any other method. The use of life tables is essential, but such tables should be compiled for each individual case and not applied generally to all cases irrespective of special circumstances or conditions which may exist. The value of a utility's lands should be considered as equal to the present market value of the lands as determined by competent real estate appraisers. (2) With the cost of money figured at 6% public authority should realize that a return of 8% is a necessary incentive for efficient service and future development; however, to permit

FORMAL
Miscellaneous

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
1424	City of Los Angeles—Continued.		
1760	City of Palo Alto.....	Valuation for condemna- tion purposes.	Sept. 6, 1916
2497	County of Siskiyou.....	Grade crossing	Sept. 14, 1916
2496	County of Siskiyou.....	Grade crossing	Sept. 14, 1916
2115	City of Sonoma.....	Valuation, condemnation purposes.	Sept. 23, 1916
2194	City of Riverside.....	Line reconstruction.....	Sept. 26, 1916
2405	Los Angeles Fire Alarm Co.....	Line reconstruction.....	Sept. 26, 1916
2436	City of Pasadena.....	Line reconstruction.....	Sept. 26, 1916
2402	County of Fresno.....	Widen clearances under grade crossing.	Sept. 28, 1916
2175 2461 2466 2467 2468	} County of Tulare.....	Grade crossing	Sept. 28, 1916
2456	City of Anaheim.....	Line reconstruction.....	Sept. 30, 1916

APPLICATIONS.

—Continued.

Action

the capitalization of such fair return over and above the actual cost of money is effecting the capitalization of the liberality of rate-fixing bodies and should not be allowed. (3) The principle that franchise and the right or ability to earn a profit over and above the actual cost of money can not be capitalized and made a charge against the public is rapidly becoming an established fact throughout the Union: "People will not pay a return upon such fictitious values; that if such values are held to exist by the courts, then there will inevitably be such an economic waste as goes with needless duplication and ruinous competition; not only will fictitious and arbitrary values be wiped out, but along with those, there will be destroyed real and tangible values."

A petition that the Commission establish a value for condemnation purposes of the property and rights of Palo Alto Gas Co. both within and without the corporate limits of applicant. The sum of \$65,500. is found to be a reasonable price for properties in question, in connection with which the Commission criticizes the practice of utilities claiming a large depreciation annuity in rate fixing inquiries, and contending that little, if any, depreciation has accrued in connection with condemnation proceedings, (1) No allowance is made for paving over mains other than actual expenditures incurred by the utility for such purposes; (2) the actual amount paid by the company for its franchise is allowed, but no allowance is made for interest thereon; (3) when a utility has earned profits for a number of years sufficiently large to not only provide a return on the investment, but to cover all losses incurred in the early operation of the plant, no allowance will be made for development cost. However, consideration will be given to the property as a going concern.

Permission granted for the construction of a crossing in the town of Hilt, provided two existing crossings in the vicinity are closed.

Applicant granted permission to abolish a crossing at grade near the town of Thrall.

Upon petition of the city of Sonoma, after investigation, the Commission fixed the sum of \$30,700 as a fair and reasonable price to be paid for the property and rights of the City Water Works Company. (1) The fact that the city intends to purchase several tracts of land owned by the company must be given consideration under the head of severance damages; (2) when a utility has developed a supply of water superior to any in the vicinity and has a reasonably secure right thereto, it is entitled to compensation therefor.

Granted an extension of time to and including December 31, 1917, in which to complete reconstruction necessary under the provisions of chapters 499-600.

Granted an extension of time to and including January 30, 1917, in which to comply with the provisions of chapters 499-600.

Granted an extension of time to and including June 30, 1919, in which to comply with the provisions of chapters 499-600.

Clearances of undergrade crossing having been found inadequate, Santa Fe Ry. Co. directed to make certain necessary improvements, the cost thereof to be shared equally between the city and the railroad company.

Permission granted for construction of four crossings, and one dismissed, provided, the crossings be constructed at right angles with the tracks and two existing crossings be closed to traffic.

Granted an extension of time to and including June 30, 1918, in which to comply with provisions of chapter 499-600.

FORMAL
Miscellaneous

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2462 2463 2464 2465 2469 2470 2471	} County of Tulare.....	Grade crossings	Oct. 4, 1916
1760	City of Palo Alto.....	Valuation	Oct. 7, 1916
2518	City of Sacramento.....	Grade crossing	Oct. 7, 1916
1424	City of Los Angeles.....	Valuation	Oct. 11, 1916
2545	County of Colusa.....	Grade crossing	Oct. 16, 1916
2474 2480 2481	} County of Contra Costa.....	Grade crossings	Oct. 16, 1916
2453	County of Monterey.....	Grade crossing	Oct. 24, 1916
2387	County of San Joaquin.....	Grade crossing	Oct. 30, 1916
2591	County of San Joaquin.....	Grade crossing	Nov. 2, 1916
2344	County of Stanislaus.....	Grade crossing	Nov. 25, 1916
1424	City of Los Angeles.....	Valuation	Dec. 1, 1916
2573	City of Oakland.....	Grade crossing	Dec. 6, 1916
2347	County of Kern.....	Grade crossing	Jan. 18, 1917

APPLICATIONS.

—Continued.

Action

Of seven of the crossings applied for six are found to be necessary and permission for their construction granted, provided that two existing crossings be closed to traffic. Crossing applied for at Orangehurst denied, traffic being conveniently served by existing crossings.

Petition of Palo Alto Gas Co. for a rehearing denied.

The Commission will not grant permission for the construction of a grade crossing when it appears that such crossing would be but slightly used and that traffic would not be inconvenienced by using an adjacent crossing. Application denied.

Petition of city for rehearing denied. Petitions for rehearing should contain specific references to testimony and to authorities bearing thereon and not consist of mere general allegations.

Permission granted permitting construction of crossing over tracks of Southern Pacific Co. the Commission reserving the right to hereafter require the installation of an automatic flagman.

Construction of road over tracks of three railroad companies granted under the following conditions: Trains of O. A. & E. Ry. to cross at a speed not in excess of 10 miles per hour, Santa Fe Ry. to install automatic flagman at its own expense, and Southern Pacific to install automatic flagman at expense of county. All switching movements to be protected by brakeman acting as temporary flagman.

Permission granted for construction of crossing at grade near Watsonville provided another adjacent crossing is closed to traffic, and the proposed crossing is lighted and a human flagman stationed there 24 hours each day.

Application having been amended to apply for a crossing in a less dangerous and more convenient location than was first proposed permission granted for its construction.

No necessity appearing as just reason for incurring the expense necessary to undergrade crossing proposed, application dismissed without prejudice.

Permission to construct crossing at Denair granted provided automatic flagman is installed and trees obstructing view are removed.

Section 47 of the Public Utilities Act provides that if a municipality fails to start condemnation proceedings within a period of sixty days after the Commission fixed a valuation of public utility property for such purposes the utility may move that the findings be set aside. The city of Los Angeles having failed to take such action, on petition of the Southern California Edison Co. the Commission set aside and vacated its findings of value of the properties of said company established in connection with application of the city of Los Angeles.

Granted permission to construct Chapman St. at grade across tracks of Southern Pacific Co. provided an adjacent crossing is closed.

Permitted to construct crossing at grade across tracks of Southern Pacific Co. provided two existing crossings in the vicinity are closed to traffic.

FORMAL
Miscellaneous

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2731	County of San Joaquin.....	Grade crossing	Feb. 8, 1917
1141	Marin Municipal Water District.	Valuation	Feb. 15, 1917
2678	County of Fresno.....	Grade crossing	Feb. 19, 1917
2694	City of El Centro.....	Grade crossing	Feb. 21, 1917
2777	Standard Oil Co.....	Stock issue	Mar. 7, 1917
1141	Marin Municipal Water District.	Valuation	Mar. 16, 1917
2722	City of Venice.....	Grade crossing	Mar. 16, 1917

APPLICATIONS.

—Continued.

Action

Granted permission to construct crossing at grade across tracks of N. P. Co. provided a connecting road is constructed.

Compensation heretofore fixed is increased by the sum of \$11,775.76 covering improvements made subsequent to date of valuation and the sum of \$6,654.47 for miscellaneous equipment. In connection with valuations for condemnation purposes, the Commission holds:

1. A detailed description of property to be valued for condemnation purposes "together with all properties built and building or to be built subsequent to the making of the list * * * is sufficiently adequate to include a few scattered items of property such as detached pieces of pipe, etc. A supplemental finding of value to include such property is not necessary.

2. The Railroad Commission has no jurisdiction to make an order, at a subsequent date, in connection with expenditures made by a utility prior to the date upon which the Commission's findings were issued.

3. When a valuation of public utility property is established by the Commission, upon petition of a municipal water district or other public authorities, such findings shall be deemed final and conclusive. However the Commission may, under certain conditions, subsequently certify to the Superior Court, such amounts as it may deem proper, to be either added or subtracted from the original findings.

4. Section 70 of the Public Utilities Act, providing that the Commission shall hold hearings from time to time for the purpose of ascertaining the value of betterments and improvements made subsequent to any prior hearings, has reference only to valuations made for rate making purposes, security issues, etc., and not to valuations for condemnation purposes in which there is a finality of proceedings resulting in the transfer of the property to a public authority.

5. To secure additional compensation a utility must show a loss incurred through its being obligated to preserve its property between the time judgment in condemnation become final and the time of payment of compensation. Such additional compensation shall not include additions and betterments made in the ordinary course of business.

6. The Railroad Commission has no jurisdiction over agreements into which a water district and a utility may desire to enter with reference to improvements made by the utility subsequent to the valuation of its properties, for which the water district feels inclined to give additional compensation.

7. A utility is not entitled to additional compensation covering taxes paid, for, while it is still in possession of its property it is in receipt of rates sufficient to cover operating expenses, including taxes, and would, in effect, be twice compensated for the same item.

8. After judgment has been rendered in a condemnation action the Commission has no jurisdiction to entertain a proceeding for a general revaluation of the properties to be transferred.

9. A water district that has acquired the property of a utility through condemnation proceedings, is not entitled to damages account of failure on the part of the utility to deliver to the water district certain meter books, customers' account books, etc., especially when the district is unable to show that it has been damaged through its failure to receive such books.

Authorized to construct crossing at grade across tracks of Southern Pacific Co. near the town of Herndon.

Investigations having shown that improvements to existing streets would in a large measure obliterate the necessity of the crossing proposed which crossing if constructed would run through the switching yards of S. P. Co. and accordingly be of an extremely dangerous nature; petition to construct same is denied.

Authorized to issue 248,433 and a fraction shares of stock of the par value of \$100 per share to be distributed ratably among its stockholders in lieu of a cash dividend.

Additional sum of \$2,124.06 certified as being due Marin Water & Power Co., covering miscellaneous equipment not heretofore provided for.

Applicant authorized to construct Santa Clara Ave., at grade cross tracks of S. P. Co.

FORMAL

Miscellaneous

Applica- tion No.	Applicant	Nature of proceeding	Date of decision
2737	County of Los Angeles.....	Grade crossing	Mar. 17, 1917
2715	City of Coalinga.....	Valuation	Apr. 23, 1917
1154	Marin Municipal Water District.....	Valuation	Apr. 25, 1917
2771	City of San Fernando.....	Valuation	Apr. 26, 1917
2556	County of San Joaquin.....	Grade crossing	Apr. 30, 1917
2730	City of San Diego.....	Grade crossing	May 3, 1917
2800	City of Red Bluff.....	Improve road crossings	May 17, 1917
2808 2809 2830	<div> County of Orange..... City of Huntington Beach. </div>	Grade crossing	May 29, 1917
2875	City of Arcadia.....	Grade crossing	June 2, 1917

APPLICATIONS.

—Concluded.

Action

Granted permission to construct crossing over tracks of Pacific Electric Co. on Broadway between 116th and 117th Sts., in the County of Los Angeles.

Applicant having decided to construct a municipal plant, petition that the Commission fix the value of the existing water utility is dismissed.

In connection with a petition of applicant that the North Coast Water Co. had permitted its properties to unreasonably depreciate through its failure to pay taxes, the Commission holds: (1) A water district to obtain a modification of the Commission's findings of value in connection with condemnation proceedings under the provisions of section 47 of the Public Utilities Act, must show that unreasonable depreciation or deterioration in the utility's property has taken place and also the amount thereof. (2) The question of whether or not it is incumbent upon a water district to pay delinquent taxes on property to which it has not as yet received a final decree in condemnation is a question at law which can only be determined by the courts. When the courts have spoken the Commission can determine whether or not unreasonable depreciation has occurred. Petition dismissed without prejudice.

Upon petition of applicant the following sums are established as fair and reasonable values for the properties of the two utilities the city proposes to purchase: Consolidated Securities Co. \$12,500, San Fernando Mission Land Co. \$16,500. Applicant contended that the Commission should establish values based on the use to which the purchaser would probably put them. The Commission in this connection held that values must be based solely upon the worth of the properties transferred under the conditions and for the purposes for which the properties are being utilized at the time of the valuation.

Permission granted applicant to construct a crossing at grade across the tracks of S. P. Co. provided an existing crossing is permanently closed to traffic.

Investigation failing to show the necessity for a second crossing, recommendation made that applicant attempt to solve its problems in some other manner and ask for a dismissal of the present proceeding.

Upon petition of the city of Red Bluff that the Commission revise the grade crossings in said city the following recommendations are made: (1) When an existing crossing within the limits of an incorporated municipality is legally closed to traffic prior to the effective date of the Public Utilities Act, it cannot be reopened without first securing permission of this Commission. (2) The Commission's announced policy as regards grade crossings is to concentrate travel at as few crossings as possible, adequately protecting same and closing all unnecessary crossings. (3) Closing of several crossings and better protection of others by installation of automatic flagmen and removal of obstacles recommended, which, it is suggested, the city and railroad company adopt.

Petition to construct three certain crossings dismissed account, such crossings being in existence for a considerable period of time, permission from this Commission for their continued existence is unnecessary. Permission granted to open Main and Memphis streets across tracks of S. P. Co. provided an existing crossing is closed to traffic and an automatic flagman is installed at Acacia St.

Granted permission to construct Sunset and Golden Gate Aves., at grade across tracks of S. P. C.

APPENDIX C.

COURT PROCEEDINGS.

In the last Annual Report "Appendix C" sets forth a summary of all the court proceedings since January 1, 1911, to which the Railroad Commission has been a party. Supplementing that summary, the following is a list of all court proceedings decided during the fiscal year ending June 30, 1917, or which remain undecided on that date.

**COURT DECISIONS DECIDED DURING FISCAL YEAR ENDING
JUNE 30, 1917**

1. *Coneland Water Company vs. Railroad Commission*, California Supreme Court, Sac. No. 2438, decided July 10, 1916.

This proceeding was brought to review the decision of the Railroad Commission prescribing the rates to be charged for water delivered by Coneland Water Company under contract to Los Molinos Citrus Farms Company, Lyon Cattle Company and the Sunset Syndicate (Vol. 8, Opinions and Orders of the Railroad Commission of California, 24). The claim was made to the Supreme Court that the Railroad Commission did not have jurisdiction to regulate the rates for this service. The proceeding before the Supreme Court was, however, on July 10, 1916, dismissed on the motion of Coneland Water Company.

2. *Dan Clemmons et al. vs. Railroad Commission*, 173 Cal. 254, decided on August 4, 1916.

In this case the Supreme Court dismissed a petition to review the order of the Railroad Commission prescribing the rates to be charged for water supplied by Tujunga Water and Power Company (Vol. 7, Opinions and Orders of the Railroad Commission of California, 580).

This decision holds definitely that an essential prerequisite to the filing of a petition with the Supreme Court to review an order of the Railroad Commission is the filing with the Railroad Commission of an application for rehearing prior to the effective date of the order which the Supreme Court is asked to review. This is the procedure prescribed in section 67 of the Public Utilities Act. Dan Clemmons failed to file with the Railroad Commission within the proper time the necessary application for rehearing, and this was one of the grounds upon which the application for rehearing subsequently filed with the Railroad Commission was denied.

The Supreme Court holds that Clemmons' failure to comply with section 67 of the Public Utilities Act precluded him from asking the Supreme Court to review the Railroad Commission's order.

3. *F. Hammond vs. Tujunga Water and Power Company and Railroad Commission*, No. 489 Civil, United States District Court for the Southern District of California, decided on August 28, 1916.

In this proceeding the United States District Court was asked to issue a writ of mandate compelling the Railroad Commission to make an order directing Tujunga Water and Power Company to supply water to the complainant. Upon the hearing on the order to show cause why the writ should not issue it was pointed out that the complainant had never filed with the Railroad Commission, in accordance with the provisions of the Public Utilities Act, any proceeding asking the Railroad Commission to require service to be rendered to him. Upon this ground the proceeding before the United States District Court was ordered dismissed.

4. *City of Los Angeles vs. Central Trust Company et al.*, 173 Cal. 323, decided on September 11, 1916.

The question involved in this proceeding was whether the city of Los Angeles could condemn a strip of land across the tracks of a railroad within the limits of the city for the purpose of opening a street without first having obtained from the Railroad Commission, in accordance with section 43 of the Public Utilities Act, a decision as to the place and manner in which the crossing over the railroad tracks should be made. The Railroad Commission filed a brief *amicus curiæ* in the proceeding. The Supreme Court held that the opening of a city street was a municipal affair, and that the city had jurisdiction to proceed to condemn land for that purpose across the railroad tracks. The decision of the Supreme Court was somewhat modified in *Civic Center Association of Los Angeles et al. vs. Railroad Commission*, later referred to in this summary as "No. 21."

5. *Palermo Land and Water Company vs. Railroad Commission*, 173 Cal. 380, decided on September 21, 1916.

In this decision the Supreme Court upholds an order of the Railroad Commission (Vol. 7, Opinions and Orders of the Railroad Commission of California, 180), holding that Palermo Land and Water Company is a public utility, and directing the company to supply water to Security Investment Company. The company contended that it was not a public utility supplying water generally to the public because it was

supplying water only under contract and within a certain defined tract, and further, that it had never "dedicated" its water to the use of the public or to Security Investment Company. The Supreme Court nevertheless held the company to be a public utility.

6. *The Atchison, Topeka and Santa Fe Railway Company vs. Railroad Commission*, 173 Cal. 577, decided on October 23, 1916.

In this proceeding the Supreme Court annulled an order of the Railroad Commission (Vol. 8, Opinions and Orders of the Railroad Commission of California, 74), directing The Atchison, Topeka and Santa Fe Railway Company to construct and maintain in operation a rail connection between Temecula in Riverside County and Fallbrook in San Diego County. The Supreme Court held that the railway company had not undertaken to operate a line of railroad along the route and between the points described in the commission's order, and that the order of the Railroad Commission was consequently void as requiring the railway company to do something outside of its undertaking.

The Railroad Commission has sued out a writ of error to the Supreme Court of the United States to review this decision of the California Supreme Court.

7. *Palo Alto Gas Company vs. Railroad Commission*, California Supreme Court S. F. No. 8089, decided on November 20, 1916.

In this proceeding the Supreme Court denied the petition of the Palo Alto Gas Company to review the findings of the Railroad Commission made in a proceeding instituted by the city of Palo Alto under section 47 of the Public Utilities Act (Decision No. 3631 of the Railroad Commission made on September 6, 1916, in Application No. 1760), fixing the just compensation to be paid by the city of Palo Alto for the acquisition of the gas distributing system of Palo Alto Gas Company.

8. *Elvina S. Beals et al. vs. Railroad Commission*, California Supreme Court S. F. No. 8109, decided on December 1, 1916.

In this proceeding the Supreme Court denied a petition to review the order of the Railroad Commission (Decision No. 3867 of the Railroad Commission made on November 14, 1916, in Case No. 985) dismissing the complaint of Elvina S. Beals and others, in which the Railroad Commission was asked to direct San Francisco-Oakland Terminal Railways to put into effect a reduced rate of fare for school children upon its street railway system in Oakland.

9. *J. E. Sexton vs. The Atchison, Topeka and Santa Fe Railway Company and Railroad Commission*, 173 Cal. 760, decided on December 8, 1916.

In this case the Supreme Court holds that under section 67 of the Public Utilities Act the Superior Court has no jurisdiction to enjoin the members of the Railroad Commission from performing any of the duties imposed upon them in the Public Utilities Act, on the ground that any of the provisions of the Public Utilities Act are violative of the state or federal constitution. The particular case arose upon the complaint of J. E. Sexton, who set forth that he was a stockholder of The Atchison, Topeka and Santa Fe, and asked the Superior Court to enjoin the Santa Fe from issuing free transportation to the members of the Railroad Commission and their employees when traveling in the performance of their official duties as required by sections 11 and 17 of the Public Utilities Act, which makes it mandatory that the railroads issue free transportation in such cases. Sexton also asked that the Railroad Commission be enjoined from taking any proceedings against the Santa Fe in the event that such free transportation was refused. The Railroad Commission and the railway company demurred to the complaint on the ground that it was the duty of the Railroad Commission to enforce the provisions of the Public Utilities Act, including the provisions with reference to free transportation, and that the Superior Court had no jurisdiction to restrain the commission from performing its duties, even though it were claimed that the Railroad Commission was acting unconstitutionally.

The ruling of Judge J. M. Seawell of the Superior Court of the city and county of San Francisco, sustaining the demurrer, was upheld by the Supreme Court.

10. *Western Association of Short Line Railroads vs. Railroad Commission*.
11. *United Railroad of San Francisco vs. Railroad Commission*, 173 Cal. 802, decided on December 14, 1916.

These are two separate proceedings in mandate brought to determine the jurisdiction of the Railroad Commission to regulate interurban automobile transportation. The Supreme Court holds that under section 22 of Article XII of the state constitution the Railroad Commission is directly vested with jurisdiction over the rates for the transportation of persons or property by automobiles operating otherwise than wholly within the limits of a municipality.

12. *Limoneria Company et al. vs. Railroad Commission*, California Supreme Court L. A. No. 3886, decided on January 23, 1917, and reported in Vol. 53, California Decisions, 86.

In this case the Supreme Court expressly upholds the jurisdiction of the Railroad Commission to alter the rate at which a public utility has contracted to supply public utility service to a consumer. Such contract rates, the Supreme Court holds, are subservient to the power of regulation vested in the Railroad Commission under the Public Utilities Act.

This decision was made in a proceeding brought to review the order of the Railroad Commission (Vol. 4, Opinions and Orders of the Railroad Commission of California, 810), prescribing the rates to be charged for water supplied by Santa Clara Water and Irrigation Company. The company, in addition to supplying water to many consumers at regular schedule rates, was supplying 200 inches of water under contract to Thermal Belt Water Company for \$800.00 per annum, and was also supplying 200 inches of water free, in accordance with the provisions of a certain deed. The Railroad Commission, in its order, provided that in each of these instances the utility should charge \$2,000.00 per annum for the water furnished.

The claim was made before the Supreme Court that because of the existence of the contract and because of certain provisions in the deed above mentioned, the water service rendered in these two instances was a private matter and not subject to any regulation. In sustaining the order of the Railroad Commission the Supreme Court held that a public utility could not by private contract circumvent the regulatory power of the state exercised through the Railroad Commission, and that likewise a public utility could not, in transferring its property, insert in the deed provisions which would reserve from the public utility property transferred, a private right to receive water free from governmental regulation.

13. *Southern Pacific Company et al. vs. Max Thelen et al.*, California Supreme Court No. S. F. 8067 decided on February 13, 1917.

This proceeding was brought to review an order of the Railroad Commission (Vol. 10, Opinions and Orders of the Railroad Commission of California, 324), prescribing the rates to be charged by Southern Pacific Company and The Atchison, Topeka and Santa Fe Railway Company for carload shipments of paddy rice from various points in the Sacramento and San Joaquin valleys to San Francisco, Sacramento, Biggs and Gridley. Thereafter, the parties who had instituted the proceeding before the Railroad Commission, advised that they contemplated bring-

ing a further proceeding involving the same matter, in which they desired to present new and additional evidence and advising the commission that pending said further proceeding, the proceedings already instituted before the Railroad Commission might be dismissed. This was done, and upon stipulation the proceeding before the California Supreme Court was accordingly also dismissed.

14. *United Railroads of San Francisco vs. Railroad Commission*, California Supreme Court No. S. F. 7640, decided on February 13, 1917.

This was a proceeding brought before the Supreme Court to determine the jurisdiction of the Railroad Commission over automobile transportation. On February 13, 1917, the proceeding was dismissed by the Supreme Court upon the stipulation of the parties, the subject matter of the proceeding having been fully determined in *Western Association of Short Line Railroads vs. Railroad Commission*, 173 Cal. 802, reported above in this summary as "No. 10."

15. *O. D. Wilhite vs. Railroad Commission*, California Supreme Court No. L. A. 5184, decided on April 4, 1917.

In this proceeding the Supreme Court denied a petition to review the order of the Railroad Commission (Vol. 2, Opinions and Orders of the Railroad Commission of California, 464), prescribing the rates to be charged for water supplied from the Cuyamaca water system in San Diego County.

16. *California Packing Corporation vs. Railroad Commission*, California Supreme Court No. S. F. 8243, decided April 21, 1917.

In this proceeding the Supreme Court denied a petition to review the order of the Railroad Commission dismissing the complaint of California Packing Corporation for reparation claimed to be due from Southern Pacific Company for alleged charges made in violation of the long and short haul provisions of the Constitution of California and the Public Utilities Act (Decision No. 4003 of the Railroad Commission made on January 11, 1917, in Case No. 1025).

17. *W. F. Fowler vs. Railroad Commission*, In Equity, No. 234, United States District Court for the Northern District of California.

This proceeding was brought to restrain the enforcement of the order of the Railroad Commission made in the so-called "Sacramento Valley West Side Canal Company Cases" (Vol. 7, Opinions and Orders of the Railroad Commission of California, 113), prescribing the rates, rules

and regulations for the service of water from the public utility system of said company. The claim was made to the federal court that the rates prescribed were confiscatory and did not pay the cost of operation. Judge Van Fleet issued an order to show cause why a restraining order should not be issued, and this question was argued and submitted on briefs. Shortly thereafter and before any decision had been rendered, the public utility and the consumers agreed, in view of the approaching irrigation season, to try out, for the irrigation season of 1916, the rates prescribed by the Railroad Commission. Accordingly, upon stipulation, the order of the court to show cause why a restraining order should not issue was set aside with the understanding that the proceeding remain upon the calendar in *statu quo* for the irrigation season of 1916.

On April 30, 1917, after the order of the Railroad Commission had been tried out, Judge Wm. C. Van Fleet, upon the motion of William F. Fowler, dismissed the entire proceeding without prejudice.

18. *San Joaquin Light and Power Corporation vs. Max Thelen et al.*, California Supreme Court No. S. F. 7884, decided on May 8, 1917, and reported in Vol. 53 California Decisions, 572.

In this case the Supreme Court upholds the order of the Railroad Commission (Vol. 9, Opinions and Orders of the Railroad Commission of California, 542), prescribing the rates, rules and regulations to be applied to the service of electric energy by the San Joaquin Light and Power Corporation.

The company contended before the Supreme Court that the rates prescribed by the Railroad Commission were confiscatory because, in determining the value of the public utility property of the company upon which a return should be made in rates, the Railroad Commission did not allow for "water rights" owned by the company any sum in addition to the cost incurred in their acquisition, and further, that an item of \$1,651,021.00 claimed by the company to represent "going concern value" was not allowed by the Railroad Commission.

The Supreme Court holds that the burden of proof as to the existence of value in a water right rests upon the public utility, and that in this case the company had failed to establish that it was entitled to any value for water rights in addition to the cost of acquisition allowed by the Railroad Commission. The court further held with reference to the claim for "going concern value" that the Railroad Commission had valued the property of the company as the property of a public utility in operation, and further that the deficit in revenue to the utility during the development period had been more than paid for by the excessive revenues later collected, and that accordingly there was no jus-

tification whatever in the company's claim for an additional going concern allowance of \$1,651,021.00.

19. *J. E. Sexton vs. The Atchison, Topeka and Santa Fe Railway Company and Railroad Commission*, In Equity, No. 332, United States District Court for the Northern District of California, decided on June 4, 1917.

In this proceeding J. E. Sexton, a stockholder of The Atchison, Topeka and Santa Fe Railway Company, asked the federal court to enjoin the railway company from issuing free transportation for the members of the Railroad Commission and their employees when traveling in the performance of their official duties, this free transportation being required of the railroads under sections 11 and 17 of the Public Utilities Act. The complaint also asked that the Railroad Commission be enjoined from taking any proceeding against the railway company in the event such transportation was refused.

The defendants filed a motion to dismiss the complaint on the ground that the provisions of the Public Utilities Act requiring the railroads to transport free the members of the Railroad Commission and their employees when traveling in the performance of their official duties, was not violative of the federal constitution. On June 4, 1917, oral argument was had before Judge Van Fleet. The court sustained the motion and dismissed the bill of complaint.

20. *City of San Jose vs. Railroad Commission*, California Supreme Court No. S. F. 7961, decided on June 4, 1917, and reported in Vol. 53, California Decisions, 727.

In this case the Supreme Court upholds the jurisdiction of the Railroad Commission under section 43 of the Public Utilities Act to direct the separation of grades of railroad crossings and to divide the expense thereof between the interested parties, including the railroads, the county and the municipality. The Supreme Court refused to uphold the contention of the city of San Jose that the state of California had no power to vest in the Railroad Commission jurisdiction to make an order requiring the city of San Jose to bear a portion of the expense of the separation of grades at railroad crossings. The order of the Railroad Commission which was upheld by the Supreme Court is reported in Vol. 10, Opinions and Orders of the Railroad Commission of California, 159.

21. *Civic Center Association of Los Angeles et al. vs. Railroad Commission*, California Supreme Court No. L. A. 5028, decided on June 11, 1917, and reported in Vol. 53 California Decisions, 845.

In this proceeding the Supreme Court holds that the Railroad Commission has jurisdiction to regulate railroad crossings within the city of Los Angeles.

This proceeding arose in the first instance upon the filing with the Railroad Commission of seven complaints, by the Municipal League, Central Development Association of Los Angeles, Civic Center Association of Los Angeles, city of Pasadena, city of Alhambra, city of San Gabriel and city of South Pasadena, which complaints were directed against Southern Pacific Company, The Atchison, Topeka and Santa Fe Railway Company, San Pedro, Los Angeles and Salt Lake Railroad Company, Pacific Electric Railway Company and the city of Los Angeles. The complaints, in substance, asked the Railroad Commission to make a comprehensive investigation into the railroad situation in the city of Los Angeles and to make such orders as were necessary with reference to the establishment of union passenger and freight terminals, the construction of layouts in connection therewith, the elimination of grade crossings and the reorganization of the trackage situation within the city.

The city attorney of Los Angeles contended that jurisdiction over the subject matter of these complaints in so far as the elimination of grade crossings within the city was concerned was not vested in the Railroad Commission, but in the city itself. After a hearing upon this question of jurisdiction, the Railroad Commission held (Decision No. 3805 of the Railroad Commission of California made on October 21, 1916 in Cases 970, 971, 972, 974, 980, 981 and 983) that under the Public Utilities Act the Railroad Commission had complete jurisdiction over all the matters presented in the complaints filed with it. However, because of the tremendous amount of labor and money which would have to be expended to comply with any order which the Railroad Commission might make in the premises, it was deemed advisable to dismiss the complaints in order that appropriate proceedings could be brought before the California Supreme Court to finally determine the question of jurisdiction.

After the complaints were dismissed the complainants before the Railroad Commission filed proceedings with the California Supreme Court asking that a writ of mandate be issued requiring the Railroad Commission to proceed and determine the matters presented in the complaints. The Railroad Commission appeared and in accordance with

the decision it had rendered, contended that under the Public Utilities Act it had jurisdiction over all the matters involved. The city attorney of Los Angeles contended that in so far as railroad crossings within the city were involved the city of Los Angeles had exclusive jurisdiction.

The Supreme Court in its decision holds that the regulation of railroads in the state of California is a "state affair" and not a "municipal affair," and being a state affair that all general laws affecting the subject, such as the Public Utilities Act, supersede the provisions of municipal charters. Accordingly, the Supreme Court held that the Railroad Commission has jurisdiction over all the matters involved in the complaints in the proceeding, including the question of the elimination of railroad crossings within the limits of the city of Los Angeles and that the orders of the Railroad Commission made in the exercise of its jurisdiction would be controlling.

22. *City of Pasadena et al. vs. Railroad Commission*, California Supreme Court No. L. A. 5029, decided on June 11, 1917, and reported in Vol. 53 California Decisions, 855.

The subject matter of this proceeding was the same as that in *Civic Center Association of Los Angeles et al. vs. Railroad Commission*, above mentioned. The latter proceeding having entirely disposed of the matter, the present proceeding was dismissed by the Supreme Court on June 11, 1917.

23. *City of Burlingame et al. vs. Railroad Commission*, California Supreme Court No. S. F. 8382, decided on June 11, 1917.

In this proceeding the Supreme Court denied a petition to review the order of the Railroad Commission (Decision No. 4248 of the Railroad Commission made on April 16, 1917, in Case No. 869), dismissing the complaint of the city of Burlingame, in which the Railroad Commission was asked to require Pacific Telephone and Telegraph Company to establish a separate telephone exchange in the city of Burlingame and to prescribe a uniform rate for service in the city, the inhabitants of the city at present being served through the San Mateo exchange at rates based upon the mileage from that exchange. The Railroad Commission found that there was insufficient evidence to warrant the relief granted. The city, in appealing to the Supreme Court, contended that the city and not the Railroad Commission had jurisdiction over the subject matter of the proceeding.

The petition of the city to the Supreme Court was denied on June 11, 1917.

24. *Southern Pacific Company vs. Max Thelen et al.*, In Equity No. 342, Southern Division of the United States District Court, for the Northern District of California, decided on June 26, 1917.

In this proceeding Southern Pacific Company filed a complaint with the United States District Court asking for an injunction to restrain the enforcement, as invalid, of an order of the Railroad Commission in the so-called "Sacramento Rate Cases," prescribing the class rates to be charged on intrastate shipments of freight over the main and branch lines of Southern Pacific Company from San Jose and San Francisco north to the Oregon State line (Decision No. 3847 of the Railroad Commission made on November 4, 1916, in Cases 485, 580 and 686).

The Railroad Commission filed a motion to dismiss the bill of complaint on the ground that insufficient facts were stated to constitute a cause of action. After argument this motion was sustained with leave to the company to amend its complaint.

An amended complaint was filed, to which the Railroad Commission filed a motion to dismiss for failure to state facts sufficient to constitute a cause of action. On June 26, 1917, this motion to dismiss was argued before Circuit Judges Morrow and Hunt sitting with District Judge Van Fleet. The court sustained the Railroad Commission's motion to dismiss without leave to amend.

25. *Napa Valley Electric Company vs. Railroad Commission*, California Supreme Court No. S. F. 8404, decided on June 26, 1917.

In this case the Supreme Court denied a petition to review the order of the Railroad Commission (Vol. 4, Opinions and Orders of the Railroad Commission of California, 1061), prescribing the rates to be charged for electric energy supplied by Napa Valley Electric Company.

COURT CASES PENDING ON JUNE 30, 1917.

26. *East Side Canal and Irrigation Company vs. Railroad Commission*, California Supreme Court No. S. F. 7139.

This is a proceeding filed on September 24, 1914, to review a decision of the Railroad Commission prescribing the rates to be charged for water supplied by East Side Canal and Irrigation Company (Vol. 4, Opinions and Orders of the Railroad Commission of California, 597). The canal company claims that it is not a public utility subject to regulation. The company, however, in compliance with the Railroad Commission's order put into effect upon its system the reduced rates prescribed by the Railroad Commission, and has not pressed the proceeding before the Supreme Court.

27. *Producers Transportation Company vs. Railroad Commission*, California Supreme Court No. L. A. 4230.
28. *Associated Pipe Line Company vs. Railroad Commission*, California Supreme Court No. S. F. 7376.
29. *Associated Oil Company vs. Railroad Commission*, California Supreme Court No. S. F. 7377.

These are three separate proceedings to review the decision of the Railroad Commission finding that Associated Pipe Line Company, Associated Oil Company and Producers Transportation Company are common carriers and public utilities subject to the jurisdiction of the Railroad Commission, and directing said companies to file with the Railroad Commission their schedules of rates, rules and regulations governing the transportation of oil (Vol. 5, Opinions and Orders of the Railroad Commission of California, 990; Vol. 6, Opinions and Orders of the Railroad Commission of California, 391).

The proceeding before the Railroad Commission was instituted to determine what oil pipe lines came within the provisions of chapter 327 of the statutes of 1913, declaring certain oil pipe line companies to be common carriers and public utilities subject to regulation by the Railroad Commission. The companies claim that chapter 327 of the statutes of 1913 is in violation of the federal and state constitutions, and that their business of transporting oil is entirely free from regulation.

30. *J. C. Allen et al. vs. Railroad Commission*, California Supreme Court No. L. A. 5025.

This is a proceeding brought by the consumers of Lake Hemet Water Company to review an order of the Railroad Commission (Decision No. 3804 of the Railroad Commission made on October 21, 1916, in Application No. 1842), prescribing the rates to be charged for water supplied by Lake Hemet Water Company.

The consumers claim that the company is not a public utility, but is supplying water to them under private contracts, which are not subject to any regulation.

31. *Railroad Commission of California vs. The Atchison, Topeka and Santa Fe Railway Company*, No. 915, Supreme Court of the United States, October Term, 1916.

This is a writ of error sued out on December 11, 1916, by the Railroad Commission of California for a review by the Supreme Court of the United States of the decision of the Supreme Court of California in

The Atchison, Topeka and Santa Fe Railway Company vs. Railroad Commission, 173 Cal. 577. The decision of the California Supreme Court is mentioned above in this summary as "No. 6."

32. *H. R. Atwood vs. Richland Realty Company et al.*, No. 25,341 in the Superior Court of San Diego County.

This proceeding was brought to quiet title to the property of a public utility water system in San Diego County. On January 3, 1917, the Railroad Commission filed a complaint in intervention. The complaint set forth that Richland Realty Company and the directors of the Encanto Heights Mutual Water Company had theretofore, in Application No. 1396 before the Railroad Commission, asked authority under section 51 of the Public Utilities Act to transfer this public utility water system to H. R. Atwood, and that the Railroad Commission, on May 12, 1915, had rendered its decision upon said application authorizing the transfer upon certain conditions; that these conditions had never been complied with, and that under section 51 of the Public Utilities Act no transfer of public utility property could be had without the consent of the Railroad Commission having been first obtained, and that in this quiet title proceeding the Superior Court of San Diego County was being asked to find that H. R. Atwood was the owner of this public utility property even though no conveyance thereof had been made under the authority of the Railroad Commission.

The plaintiff demurred to the Railroad Commission's complaint in intervention on the ground that the Railroad Commission had no interest in the proceeding and was not entitled to intervene.

After oral argument on the demurrer the court held that the Railroad Commission did have a right to intervene under section 4 of the Public Utilities Act, which provides that "it shall be the right and duty of the attorney (of the Railroad Commission) to represent and appear for the people of the state of California and the commission in all actions and proceedings involving any question under this act or under any order or act of the commission, and, if directed to do so by the commission, to intervene, if possible, in any action or proceeding in which any such question is involved."

The proceeding was noticed for trial for May 24, 1917, but was thereafter taken off the calendar at the request of the plaintiff.

REPORT

OF THE

Railroad Commission of California

From July 1, 1916, to June 30, 1917

VOL. II



CALIFORNIA STATE PRINTING OFFICE
SACRAMENTO
1917

COMMISSIONERS

MAX THELEN, PRESIDENT

H. D. LOVELAND

ALEX GORDON

EDWIN O. EDGERTON

FRANK R. DEVLIN

CHARLES R. DETRICK,
SECRETARY

Office of Commission

833 MARKET STREET

SAN FRANCISCO

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ANNUAL REPORT RAILROAD COMMISSION OF CALIFORNIA.

VOLUME II.

The present volume, issued supplementary to the commission's annual report for the fiscal year ending June 30, 1917, is comprised of abstracts of statistics compiled from the annual reports of the various utilities reporting to the commission.

The tables for steam and electric railroads cover the period June 30, 1915, to June 30, 1916. Tables for all other utilities cover the period January 1, 1916, to December 31, 1916.

The different classes of utilities reporting and a list of the various tables included in each class is shown in the tables of contents.

RAILROAD COMMISSION OF CALIFORNIA,

MAX THELEN, President,

H. D. LOVELAND,

ALEX GORDON,

EDWIN O. EDGERTON,

FRANK R. DEVLIN,

CHARLES R. DETRICK,

Secretary.

STEAM RAILROADS.

TABLES 1 TO 17, INCLUSIVE.

TABLE

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
<i>Mileage Owned.</i>		
Miles of main line—single track.....	12	21.25
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	2.48	6.75
Aggregate track mileage operated.....	14.48	28

¹Not operating.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	California Southern Railroad Company	California Western Railroad and Navigation Company
<i>Mileage Owned.</i>		
Miles of main line—single track.....	30.88	42.85
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	.64	7.89
Aggregate track mileage operated.....	31.52	50.74

¹Under construction.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Diamond and Caldor Railway	Holton Interurban Railway Company
<i>Mileage Owned.</i>		
Miles of main line—single track.....	33	10.47
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		38.10
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	1.74	.66
Aggregate track mileage operated.....	34.74	49.23

¹Under construction.

No. 1.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

The Atchison, Topeka and Santa Fe Rail- way Company	Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Rail- way Company ¹
635.72	8.19	42.35	8.16	7.94	-----
51.52	-----	-----	-----	-----	-----
232.22	-----	-----	.57	-----	-----
709.17	-----	-----	-----	-----	-----
102.88	-----	2.75	-----	-----	-----
522.47	.66	6.19	.92	1.52	-----
2,253.98	8.85	51.29	9.65	9.46	-----

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Railroad Company	Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company ¹	Death Valley Railroad Company
8.05	3.56	-----	10.22	-----	20.35
-----	-----	-----	-----	-----	-----
-----	.26	-----	-----	-----	-----
-----	-----	-----	-----	-----	1.79
1.04	1.54	-----	1.50	-----	1.01
9.09	5.36	-----	11.72	-----	23.15

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Hueneme, Malibu and Southern Rail- way Company ¹	Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Rail- way Company	McCloud River Railroad Company	Mojave Northern Railroad Company ¹
-----	11	14.75	17.61	57.59	-----
-----	-----	-----	-----	32.18	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	3	1.83	4.33	16.78	-----
-----	14	16.58	21.94	106.55	-----

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Mount Tamalpais and Muir Woods Railway Company	Nevada- California- Oregon Railway
<i>Mileage Owned.</i>		
Miles of main line—single track.....	11.34	231.50
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	1	12.67
Aggregate track mileage operated.....	12.34	244.17

¹Under construction.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company
<i>Mileage Owned.</i>		
Miles of main line—single track.....	5.29	9.78
Miles of main line—second track.....		
Miles of branches and spurs.....		1.73
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		1.53
Miles of yard tracks and sidings.....	.84	
Aggregate track mileage operated.....	6.13	13.04

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Sierra Railway Company of California
<i>Mileage Owned.</i>	
Miles of main line—single track.....	56.65
Miles of main line—second track.....	
Miles of branches and spurs.....	19.30
Line of proprietary company.....	
Line operated under lease.....	
Line operated under contract.....	
Line operated under trackage rights.....	.32
Miles of yard tracks and sidings.....	9.63
Aggregate track mileage operated.....	85.90

¹Includes 8.74 owned but not operated.²Includes 1.87 owned but not operated.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway	Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ¹
409.34	20.50	53.70	75.99	41.36	-----
15.62	-----	-----	-----	-----	-----
113.95	1.40	-----	27.06	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
125.15	4.56	13.04	13.62	9.65	-----
-----	-----	-----	-----	-----	-----
664.06	26.46	66.74	116.67	51.01	-----

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Santa Maria Valley Railroad Company
15	14.31	43.42	55.92	187.72	17.77
-----	.66	-----	-----	-----	-----
-----	-----	30.05	-----	58.36	-----
-----	-----	-----	-----	-----	3.62
-----	-----	2.83	-----	225.92	1.18
.50	2.60	20.57	5.12	113.87	1.80
-----	-----	-----	-----	-----	-----
15.50	17.57	96.87	61.04	585.87	24.37

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Southern Pacific Company ¹	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Railroad Company	Stone Canyon Railroad Company	Sugar Pine Railway Company	Sunset Railway Company
18.58	-----	18.50	21.05	14.15	50.10
12.39	-----	-----	-----	-----	-----
4.19	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
6,193.27	-----	-----	-----	-----	-----
-----	-----	-----	-----	9.46	30.33
² 84.71	3.08	2.20	.98	2.42	30.75
-----	-----	-----	-----	-----	-----
6,313.14	3.08	20.70	22.03	26.03	111.18

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPER

	Tonopah and Tidewater Railroad Company
<i>Mileage Owned.</i>	
Miles of main line—single track.....	138.12
Miles of main line—second track.....	
Miles of branches and spurs.....	
Line of proprietary company.....	
Line operated under lease.....	
Line operated under contract.....	
Line operated under trackage rights.....	
Miles of yard tracks and sidings.....	9.74
Aggregate track mileage operated.....	147.86

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
30.40	21.20	391.84	77.90	7.50	3,034.87
		2.71			82.90
			1.27		522.28
.40					713.45
					6,231.37
					378.99
2.61	3.22	105.52	9.33	.40	1,172.53
33.41	24.42	500.07	88.50	7.90	12,136.39

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$421,157 00	\$457,560 03
Improvements on leased railway property.....		
Sinking funds.....	8,145 14	
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$429,302 14	\$457,560 03
<i>Current Assets.</i>		
Cash.....	\$31,633 84	\$378 30
Demand loans and deposits.....		116 85
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....	100 00	
Traffic and car service balances.....		
Agents and conductors.....	20,221 62	229 37
Miscellaneous accounts receivable.....	1,675 46	8,763 14
Material and supplies.....	16,822 13	4,655 30
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$70,453 05	\$14,142 96
Deferred assets.....		
Unadjusted debits.....	332,698 31	3,256 59
Deficit.....	6,053 34	
Grand totals.....	\$838,506 84	\$474,959 58
LIABILITIES.		
Stock.....	\$400,000 00	\$187,740 00
Funded debt.....	\$279,000 00	
Notes.....		
Open accounts.....		
Total long term debt.....	\$279,000 00	
<i>Current Liabilities.</i>		
Loans and bills payable.....		\$1,146 35
Traffic and car service.....	\$2,387 53	
Audited accounts and wages payable.....	9,778 55	
Miscellaneous accounts payable.....		2,528 95
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	2,500 00	
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$14,666 08	\$3,675 30
Deferred liabilities.....	904 11	
Unadjusted credits.....	75,311 90	271,340 03
Sinking fund reserve.....	25,050 00	
Other reserves and appropriations.....	43,574 75	
Surplus.....		12,204 25
Grand totals.....	\$838,506 84	\$474,959 58

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	California Southern Railroad Company	California Western Railroad and Navigation Company
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$448,270 10	\$2,050,545 43
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		37,160 00
Total investments.....	\$448,270 10	\$2,087,705 43
<i>Current Assets.</i>		
Cash.....	\$6,110 02	\$2,116 12
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		459 46
Miscellaneous accounts receivable.....	13,966 16	9,822 23
Material and supplies.....		27,725 78
Interest and dividends receivable.....		447 97
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$20,076 18	\$40,571 56
Deferred assets.....		66 45
Unadjusted debits.....	79,746 20	17,187 95
Deficit.....		
Grand totals.....	\$548,092 48	\$2,145,531 39
LIABILITIES.		
Stock.....	\$133,500 00	\$1,000,000 00
Funded debt.....	\$260,000 00	\$600,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$260,000 00	\$600,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$30,000 00	\$81,016 76
Traffic and car service.....	119 25	124 00
Audited accounts and wages payable.....		8,765 82
Miscellaneous accounts payable.....		2 10
Interest matured unpaid.....	18,106 67	
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	291 65	9,000 00
Unmatured rents accrued.....		
Other current liabilities.....	103,529 99	
Total current liabilities.....	\$152,047 56	\$98,908 68
Deferred liabilities.....		
Unadjusted credits.....	33 60	165,158 53
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....	2,511 32	281,464 18
Grand totals.....	\$548,092 48	\$2,145,531 39

¹Includes governmental grants of \$18,476.54.

—Continued

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Rail- road Company	Clear Lake Railroad Company	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company	Death Valley Railroad Company
\$200,000 00	\$260,121 57	\$85,684 86	\$103,661 17	\$1,518,225 15	\$404,654 32
					70 00
\$200,000 00	\$260,121 57	\$85,684 86	\$103,661 17	\$1,518,225 15	\$404,724 32
	\$8,002 09	\$282 57			\$55,846 19
			\$238 27		
		337 50			
	788 67				3 00
	40,688 82				6 02
					662 79
					3,206 70
	28 28				16,344 90
	\$49,507 86	\$620 07	\$238 27		\$76,069 60
	2 74			146,779 97	24,289 44
11,449 28			1,682 06		
\$211,449 28	\$309,632 17	\$86,304 93	\$105,581 50	\$1,665,005 12	\$505,083 36
\$100,000 00	\$256,000 00	\$82,060 00	\$10,000 00	\$61,000 00	\$118,900 00
\$100,000 00					\$264,928 00
				\$1,600,312 66	
\$100,000 00				\$1,600,312 66	\$264,928 00
		\$4,000 00	\$95,581 50		
	\$1,219 87				\$26,739 56
\$11,449 28	1,447 25	244 93			
					4,313 47
\$11,449 28	\$2,667 12	\$4,244 93	\$95,581 50		\$31,053 03
	24,339 21				1,770 71
	7,500 00				
	19,125 84			3,692 46	88,431 62
\$211,449 28	\$309,632 17	\$86,304 93	\$105,581 50	\$1,665,005 12	\$505,083 36

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Diamond and Caldor Railway	Holton Interurban Railway Company
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$500,737 08	\$336,439 32
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$500,737 08	\$336,439 32
<i>Current Assets.</i>		
Cash.....	\$302 33	\$6,043 93
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		248 64
Loans and bills receivable.....		
Traffic and car service balances.....		17 67
Agents and conductors.....	234 89	326 29
Miscellaneous accounts receivable.....	23,414 00	1,850 31
Material and supplies.....	1,701 72	1,472 12
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$25,652 94	\$9,958 96
Deferred assets.....		
Unadjusted debits.....		109 89
Deficit.....		1,422 80
Grand totals.....	\$526,390 02	\$347,930 97
LIABILITIES.		
Stock.....	\$240,000 00	\$200,000 00
Funded debt.....	\$116,000 00	\$100,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$116,000 00	\$100,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		\$13,000 00
Traffic and car service balances.....		7 29
Audited accounts and wages payable.....		11,326 50
Miscellaneous accounts payable.....	\$89,494 81	1,503 87
Interest matured unpaid.....		3,000 00
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		189 57
Unmatured rents accrued.....		4,682 55
Other current liabilities.....	40 41	19 70
Total current liabilities.....	\$89,535 22	\$33,729 48
Deferred liabilities.....		
Unadjusted credits.....	6,721 91	14,201 49
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....	74,132 89	
Grand totals.....	\$526,390 02	\$347,930 97

¹Under construction.²Includes premium on capital stock of \$10,000.00.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Hueneme, Malibu and Southern Rail- way Company ¹	The Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Rail- way Company	McCloud River Railroad Company	Mojave Northern Railroad Company
-----	\$100,000 00	\$641,476 73	\$892,202 27	\$2,976,527 17	\$80,553 50
-----	-----	41 57	-----	-----	-----
-----	-----	532,054 97	-----	-----	-----
-----	-----	41,477 00	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$100,000 00	\$1,215,050 27	\$892,202 27	\$2,976,527 17	\$80,553 50
-----	-----	\$9,835 72	\$285 17	\$8,126 57	\$4 50
-----	-----	-----	-----	-----	-----
-----	-----	-----	74 21	-----	-----
-----	-----	-----	1,340 45	-----	-----
-----	-----	4,986 00	-----	3,862 29	-----
-----	-----	1,741 71	224 47	10,572 24	-----
-----	-----	14,592 62	2,209 53	8,603 66	-----
-----	-----	20,630 79	7,787 96	84,886 13	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	51 52	123 67	-----
-----	-----	-----	-----	-----	-----
-----	-----	\$51,786 84	\$11,973 31	\$116,174 56	\$4 50
-----	-----	635 00	-----	-----	-----
-----	-----	5,789 29	1,712 77	1,254 31	-----
-----	-----	-----	13,526 64	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$100,000 00	\$1,273,261 40	\$919,414 99	\$3,093,956 04	\$80,558 00
-----	-----	-----	-----	-----	-----
-----	\$100,000 00	\$500,000 00	\$711,000 00	\$1,200,000 00	² \$50,500 00
-----	-----	\$426,000 00	\$5,000 00	\$1,200,000 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	101,376 13	-----	\$29,398 00
-----	-----	-----	-----	-----	-----
-----	-----	\$426,000 00	\$106,376 13	\$1,200,000 00	\$29,398 00
-----	-----	-----	-----	-----	-----
-----	-----	\$80,000 00	\$86,797 75	\$50,000 00	-----
-----	-----	-----	-----	2,782 10	-----
-----	-----	25,216 47	15,241 11	16,498 08	-----
-----	-----	194 56	-----	1,107 41	\$660 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	6,249 99	-----	15,000 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	40 54	-----
-----	-----	-----	-----	-----	-----
-----	-----	\$111,661 02	\$102,038 86	\$85,428 13	\$660 00
-----	-----	-----	-----	-----	-----
-----	-----	10,600 00	-----	192,979 57	-----
-----	-----	74,041 57	-----	-----	-----
-----	-----	-----	-----	139,731 73	-----
-----	-----	151,558 81	-----	275,816 61	-----
-----	-----	-----	-----	-----	-----
-----	\$100,000 00	\$1,273,261 40	\$919,414 99	\$3,093,956 04	\$80,558 00

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Mount Tamalpais and Muir Woods Railway	Nevada- California- Oregon Railway
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$447,559 83	\$4,236,789 21
Improvements on leased railway property.....		
Sinking funds.....	58,167 43	177 79
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		16,446 56
Investments in affiliated companies.....		
Other investments.....		16,133 38
Total investments.....	\$505,727 26	\$4,269,546 94
<i>Current Assets.</i>		
Cash.....	\$2,014 70	\$24,849 08
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		10,320 89
Agents and conductors.....	3,447 69	4,067 72
Miscellaneous accounts receivable.....	3,873 05	12,241 41
Material and supplies.....	10,723 25	24,935 79
Interest and dividends receivable.....		40 75
Rents receivable.....		
Other current assets.....		414 70
Total current assets.....	\$20,058 69	\$76,870 34
Deferred assets.....	4,152 14	
Unadjusted debits.....		3,434 28
Deficit.....		
Grand totals.....	\$529,938 09	\$4,349,851 56
LIABILITIES.		
Stock.....	\$318,000 00	\$2,200,000 00
Funded debt.....	\$47,500 00	\$1,277,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$47,500 00	\$1,277,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$5,000 00	
Traffic and car service balances.....		\$10,639 67
Audited accounts and wages payable.....	12,188 25	35,467 38
Miscellaneous accounts payable.....		10,229 44
Interest matured unpaid.....		75 00
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		10,641 66
Unmatured rents accrued.....		
Other current liabilities.....	4,257 44	
Total current liabilities.....	\$21,445 69	\$67,053 15
Deferred liabilities.....	4,710 57	172 00
Unadjusted credits.....	14,984 13	229,054 25
Sinking fund reserve.....	36,000 00	6,980 29
Other reserves and appropriations.....	16,500 00	517,059 14
Surplus.....	70,797 70	52,532 73
Grand totals.....	\$529,938 09	\$4,349,851 56

¹Under construction.

²Includes premium on capital stock of \$650.00.

³Assessments.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ¹
\$65,984,697 10	\$812,291 94	\$5,599,006 73	\$2,877,599 52	\$605,402 59	-----
26,904 38					-----
50 00					-----
558 43		22,319 38			-----
12,117 14					-----
1,800 00					-----
\$66,026,127 05	\$812,291 94	\$5,621,326 11	\$2,877,599 52	\$605,402 59	-----
\$188,254 00	\$8,834 75	\$6,016 98	\$194,067 65	\$979 47	-----
7,500 00					-----
2,700 00	10,640 00				-----
36,080 49	575 46		274 69		-----
53,526 95	595 81	749 11	10,323 61	331 02	-----
104,309 00	2,892 22	9,662 11	13,388 61	64 92	-----
418,651 78	435 48	29,463 72	24,548 10	6,927 90	-----
			15 55		-----
\$811,022 22	\$23,973 72	\$45,891 92	\$242,618 21	\$8,303 31	-----
2,963 12	16,680 43		5,674 71		-----
1,084,906 27	8,816 51	2,777 92	1,526 18	631,548 00	-----
\$67,925,018 66	\$861,762 60	\$5,669,995 95	\$3,127,418 62	\$1,245,253 90	-----
\$35,000,000 00	² \$250,850 00	\$3,809,950 00	\$1,370,400 00	\$1,100,000 00	-----
\$27,775,000 00	\$176,000 00	\$11,933 36	\$1,370,000 00		-----
			59,467 62		-----
\$27,775,000 00	\$176,000 00	\$11,933 36	\$1,429,467 62		-----
		\$55,895 47			-----
\$14,829 36	\$6 00	135 75	\$889 51	\$216 88	-----
357,550 64	9,044 08	16,097 05	20,940 79		-----
6,373 43	13,399 45	2,946 79	5,396 78		-----
98,025 00	548 88		82,200 00		-----
	1,321 50				-----
359,615 00		200 00	27,400 00		-----
		³ 998,849 25	73 18		-----
\$836,393 43	\$24,319 91	\$1,074,124 31	\$136,900 26	\$216 88	-----
36,444 34	80,833 31	66,995 26	56,550 07	88,065 93	-----
674,835 20					-----
33,154 54					-----
84,550 00	264,383 62				-----
3,484,641 15	65,375 76	706,993 02	134,100 67	56,971 09	-----
\$67,925,018 66	\$861,762 60	\$5,669,995 95	\$3,127,418 62	\$1,245,253 90	-----

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$79,840 54	\$514,291 43
Improvements on leased railway property.....		
Sinking funds.....		12,500 00
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$79,840 54	\$526,791 43
<i>Current Assets.</i>		
Cash.....	\$740 92	\$16,297 61
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....	2,254 64	5,646 48
Traffic and car service balances.....		992 06
Agents and conductors.....	2,711 29	57 25
Miscellaneous accounts receivable.....	695 05	11,387 03
Material and supplies.....	307 40	8,189 50
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$6,709 30	\$42,569 93
Deferred assets.....	14 80	
Unadjusted debits.....	494 81	3,640 77
Deficit.....	23,740 90	
Grand totals.....	\$110,800 35	\$573,002 13
LIABILITIES.		
Stock.....	\$61,451 00	\$300,000 00
Funded debt.....		\$200,000 00
Notes.....		
Open accounts.....		32,087 82
Total long term debt.....		\$232,087 82
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$32,858 40	
Traffic and car service balances.....		\$10,971 99
Audited accounts and wages payable.....	2,942 32	4,871 74
Miscellaneous accounts payable.....		
Interest matured unpaid.....	2,083 71	
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		5,166 65
Unmatured rents accrued.....		
Other current liabilities.....	18,703 04	103 06
Total current liabilities.....	\$46,587 47	\$21,113 44
Deferred liabilities.....		204 28
Unadjusted credits.....	2,761 88	3,157 51
Sinking fund reserves.....		14,166 66
Other reserves and appropriations.....		
Surplus.....		2,272 42
Grand totals.....	\$110,800 35	\$573,002 13

¹Includes assessment of \$6,288.10.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Santa Maria Valley Railroad Company
\$547,074 87	\$3,567,807 71	\$1,906,626 42	\$1,197,157 40	\$77,282,095 50	\$239,432 25
-----	-----	-----	-----	21,195 19	394 17
-----	-----	-----	-----	2,500 00	-----
-----	86,269 17	54,833 37	-----	979,701 91	-----
-----	3,869,976 05	-----	35,873 83	50,000 00	-----
-----	17,524 65	272 00	-----	56,725 46	15,000 00
\$547,074 87	\$7,541,577 58	\$1,961,731 79	\$1,233,031 23	\$78,392,218 06	\$254,826 42
\$6,886 82	\$9,414 20	\$4,615 89	\$3,428 01	\$1,796,027 42	\$18,934 43
-----	-----	-----	-----	-----	-----
-----	1,000 00	-----	-----	24 46	-----
-----	-----	-----	-----	784 69	-----
-----	-----	347 61	1,492 35	252,380 11	-----
577 92	433 96	4,096 89	237 12	245,592 70	3,396 96
1 00	75,665 74	13,886 15	7,017 88	213,018 64	1,148 97
-----	272,365 41	607 88	19,572 03	1,534,837 72	4,015 65
-----	-----	-----	-----	77 36	445 24
13 08	-----	-----	-----	1,507 55	-----
\$7,478 82	\$358,879 31	\$23,554 42	\$31,747 39	\$4,044,250 65	\$27,941 25
-----	904 46	50 00	-----	101,050 52	-----
388 55	52,953 83	3,791 61	1,445,888 25	1,951,423 35	255,496 37
63,592 52	622,352 08	168,169 26	157,425 12	2,139,479 13	-----
\$618,534 76	\$8,576,667 26	\$2,157,297 08	\$2,868,091 99	\$86,628,421 71	\$538,264 04
\$500,000 00	\$2,000,000 00	\$1,650,000 00	\$1,000,000 00	\$25,000,000 00	\$300,000 00
-----	-----	-----	\$1,000,000 00	\$57,053,000 00	\$191,000 00
-----	-----	-----	438,759 58	25,371 32	-----
-----	-----	-----	\$1,438,759 58	\$57,078,371 32	\$191,000 00
\$16,315 00	\$6,277,676 84	\$427,396 31	-----	-----	-----
-----	25 65	184 24	-----	\$451,398 53	\$11,596 94
1,632 35	25,446 67	8,547 39	\$6,593 07	849,630 68	9,905 47
-----	-----	-----	1,366 90	10,018 18	286 98
-----	171,091 23	-----	200,000 00	1,141,060 00	-----
-----	-----	-----	-----	-----	-----
-----	25,605 84	-----	16,666 68	-----	3,820 00
-----	-----	-----	-----	6,178 66	-----
\$17,947 35	\$6,499,846 23	\$436,127 94	\$224,626 65	\$2,458,286 05	\$25,609 39
-----	59,139 70	-----	-----	10,725 17	-----
100,587 41	17,681 33	71,169 14	22,349 11	2,059,843 98	216 56
-----	-----	-----	182,356 65	21,195 19	-----
-----	-----	-----	-----	-----	7,650 00
-----	-----	-----	-----	-----	13,788 09
\$618,534 76	\$8,576,667 26	\$2,157,297 08	\$2,868,091 99	\$86,628,421 71	\$538,264 04

TABLE NO. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Sierra Railway Company of California
ASSETS.	
<i>Investments.</i>	
Invested in road and equipment.....	\$5,629,274 93
Improvements on leased railway property.....	5,829 35
Sinking funds	31,546 57
Deposits in lieu of mortgage property sold.....	
Miscellaneous physical property.....	
Investments in affiliated companies.....	
Other investments	
Total investments	\$5,666,650 85
<i>Current Assets.</i>	
Cash	\$48,829 64
Demand loans and deposits.....	
Time drafts and deposits.....	
Special deposits	8,093 25
Loans and bills receivable.....	52,602 16
Traffic and car service balances.....	11,012 28
Agents and conductors.....	803 58
Miscellaneous accounts receivable.....	49,535 43
Materials and supplies.....	23,945 39
Interest and dividends receivable.....	
Rents receivable	
Other current assets.....	
Total current assets.....	\$194,821 73
Deferred assets	
Unadjusted debits	14,160 00
Deficit	
Grand totals	\$5,875,632 58
LIABILITIES.	
Stock	\$3,248,000 00
Funded debt	\$1,960,000 00
Notes	
Open accounts	
Total long term debt.....	\$1,960,000 00
<i>Current Liabilities.</i>	
Loans and bills payable.....	\$15,000 00
Traffic and car service balances.....	1,286 99
Audited accounts and wages payable.....	17,944 24
Miscellaneous accounts payable.....	
Interest matured unpaid.....	2,429 56
Dividends matured unpaid.....	
Funded debt matured unpaid.....	
Unmatured dividends declared.....	
Unmatured interest accrued.....	36,428 79
Unmatured rents accrued.....	
Other current liabilities.....	
Total current liabilities.....	\$73,089 58
Deferred liabilities	
Unadjusted credits	66,001 37
Sinking fund reserve.....	
Other reserves and appropriations.....	
Surplus	528,541 63
Grand totals	\$5,875,632 58

¹Privately owned. Not operating.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Rail- road Company	Stone Canyon Railroad ¹	Sugar Pine Railway Company	Sunset Railway Company
\$112,099,691 84 1,372,067 77	\$89,653 44	\$342,612 53	-----	\$1,312,638 11	\$1,691,854 01
-----	-----	-----	-----	-----	-----
16,466,733 02 548,517,771 44 11,460,388 81	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$689,916,652 88	\$89,653 44	\$342,612 53	-----	\$1,312,638 11	\$1,691,854 01
-----	-----	-----	-----	-----	-----
\$12,373,670 94 5,000,000 00	\$1,482 67	\$297 00	-----	\$680 84	\$178,944 37
-----	-----	-----	-----	-----	-----
91,434 35 24,987 61 1,504,752 58 2,239,434 56 3,121,757 43 10,567,585 00 2,802,792 15 21,206 25 28,599 22	----- ----- ----- ----- 998 34 15 40 ----- ----- 78 93	----- ----- ----- 234 38 13,636 60 ----- ----- -----	----- ----- ----- ----- 21 04 80 86 4,297 84 -----	----- ----- ----- ----- 19,251 60 14,596 00 5,672 84 2,354 23	
-----	-----	-----	-----	-----	-----
\$37,776,220 09 6,007,107 75 4,756,299 03	\$2,575 34 ----- 102 77 12,317 15	\$14,167 98 ----- 20,287 79 36,902 43	----- ----- ----- -----	\$5,080 58 ----- 197 52 -----	\$220,819 04 ----- 1,126 40 -----
-----	-----	-----	-----	-----	-----
\$738,456,279 75	\$104,648 70	\$413,970 73	-----	\$1,317,916 21	\$1,913,799 45
-----	-----	-----	-----	-----	-----
\$272,677,905 64	\$50,000 00	\$263,900 00	-----	\$1,000,000 00	\$1,000,000 00
-----	-----	-----	-----	-----	-----
\$204,835,110 00	-----	\$84,300 00	-----	\$180,000 00	\$606,000 00
-----	-----	-----	-----	-----	-----
78,982,230 42	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$283,817,340 42	-----	\$84,300 00	-----	\$180,000 00	\$606,000 00
-----	-----	-----	-----	-----	-----
-----	\$31,104 86	\$49,522 39	-----	\$33,197 63	-----
\$1,420,610 07 6,479,218 84 898,534 86 423,035 28 4,146,387 02	----- 154 00 ----- ----- -----	----- 7,879 88 ----- 2,532 00 -----	----- ----- ----- ----- -----	----- 9,083 20 7,590 93 58,093 65 -----	----- \$45,408 94 79,041 42 235 14 -----
-----	-----	-----	-----	-----	-----
4,090,168 58 1,807,268 70 11,817 08 111,666 53	----- ----- ----- -----	----- 1,263 00 ----- 2,500 00	----- ----- ----- -----	----- 2,125 00 ----- -----	----- 9,483 32 ----- -----
-----	-----	-----	-----	-----	-----
\$19,388,706 96 233,637 49 45,087,421 41 2,537 69 29,456 20 117,219,273 94	\$31,258 86 ----- 23,389 84 ----- ----- -----	\$63,697 27 ----- 2,073 46 ----- ----- -----	----- ----- ----- ----- ----- -----	\$110,090 41 ----- 19,553 23 ----- ----- 8,272 57	\$134,168 82 ----- 6,026 40 42,466 40 852 23 124,285 60
-----	-----	-----	-----	-----	-----
\$738,456,279 75	\$104,648 70	\$413,970 73	-----	\$1,317,916 21	\$1,913,799 45

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING

	Tonopah and Tidewater Railroad Company
ASSETS.	
<i>Investments.</i>	
Invested in road and equipment.....	\$4,128,202 93
Improvements on leased railway property.....	
Sinking funds	192,796 13
Deposits in lieu of mortgage property sold.....	
Miscellaneous physical property.....	2,087 25
Investments in affiliated companies.....	
Other investments	191,100 00
Total investments	\$4,514,186 31
<i>Current Assets.</i>	
Cash	\$80,660 76
Demand loans and deposits.....	
Time drafts and deposits.....	
Special deposits	
Loans and bills receivable.....	
Traffic and car service balances.....	29,510 48
Agents and conductors.....	657 90
Miscellaneous accounts receivable.....	23,777 91
Materials and supplies.....	38,056 66
Interest and dividends receivable.....	
Rents receivable	
Other current assets.....	966 00
Total current assets.....	\$173,629 71
Deferred assets	138 00
Unadjusted debits	30,658 15
Deficit	1,035,275 34
Grand totals	\$5,753,887 51
LIABILITIES.	
Stock	\$1,000,000 00
Funded debt	\$3,285,344 10
Notes	
Open accounts	1,349,341 20
Total long term debt.....	\$4,634,685 30
<i>Current Liabilities.</i>	
Loans and bills payable.....	
Traffic and car service balances.....	\$1,939 91
Audited accounts and wages payable.....	20,246 89
Miscellaneous accounts payable.....	14 78
Interest matured unpaid.....	5,946 87
Dividends matured unpaid.....	
Funded debt matured unpaid.....	
Unmatured dividends declared.....	
Unmatured interest accrued.....	38,654 69
Unmatured rents accrued.....	
Other current liabilities.....	4,132 69
Total current liabilities.....	\$70,935 83
Deferred liabilities	5,650 34
Unadjusted credits	42,616 04
Sinking fund reserve.....	
Other reserves and appropriations.....	
Surplus	
Grand totals	\$5,753,887 51

¹Includes assessment of \$658,850.00.

—Continued

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
\$642,908 38	\$291,356 83	\$156,752,605 95	\$9,389,462 74	\$133,403 04	\$1,076,151,376 19
					3,468,261 57
					352,006 80
					2,550 00
					27,794,579 04
		479,212 85			655,092,200 15
		1,400 00			12,503,600 72
\$642,908 38	\$291,356 83	\$157,233,218 80	\$9,389,462 74	\$133,403 04	\$1,775,364,574 47
\$12,118 21	\$9,543 82	\$1,768,510 91	\$25,633 22	\$552 10	\$59,477,154 91
					5,000,355 12
		395,000 00			1,045,000 10
		7,262 50			348,562 27
				1,527 75	131,886 11
		353,783 51	4,065 12		3,461,627 52
2,161 43	1,050 76	201,024 10	4,530 00		3,771,449 61
	22,312 49	282,068 35	31,341 81	387 34	8,248,652 27
480 27	1,654 91	455,777 25	10,858 86		26,742,555 57
					3,783,413 56
					21,206 25
		210,201 37	8,104 66		266,451 63
\$14,759 91	\$34,561 98	\$3,673,627 99	\$84,533 67	\$2,467 19	\$112,298,315 42
		175,822 24			10,580,207 72
73,558 92	21,415 01	6,292,797 47	8,460 35	23,868 51	18,757,783 07
45,213 32	87,270 02	12,187,711 98	412,699 50		17,384,161 20
\$776,440 53	\$434,603 84	\$179,563,178 48	\$9,895,156 26	\$159,738 74	\$1,934,385,041 88
\$150,000 00	\$230,000 00	\$75,000,000 00	\$4,088,500 00	\$90,200 00	\$781,418,056 64
\$519,000 00	\$60,000 00	\$75,000,000 00	\$5,000,000 00		\$686,444,468 96
		17,923,369 56			17,923,369 56
		7,535,242 45			90,153,587 20
\$519,000 00	\$60,000 00	\$100,458,612 01	\$5,000,000 00		\$794,521,425 72
\$95,511 04			\$25,000 00	\$38,087 82	\$7,601,211 36
		\$835,902 62	626 00		3,430,420 88
	\$24,726 57	941,818 17	45,046 82		16,645,281 94
1,769 56		255,736 19	1,634 34		3,985,327 00
		1,461,283 33	24 30		4,881,803 15
					4,222,630 02
					1,000 00
					7,194,511 08
4,325 00	274 18				5,825,794 53
	214 13	10,979 16			444,663 29
		64,998 86	\$659,131 91	998 78	1,965,711 80
\$101,605 60	\$25,214 88	\$3,570,718 33	\$731,463 37	\$39,086 60	\$56,198,355 05
		190 31			487,725 62
5,834 93	119,388 96	530,901 93	75,192 89	25,480 41	83,221,653 68
					306,182 16
		2,755 90			68,075,332 04
				4,971 73	150,156,310 97
\$776,440 53	\$434,603 84	\$179,563,178 48	\$9,895,156 26	\$159,738 74	\$1,934,385,041 88

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF LEASED STEAM ROADS OPER

		The California, Arizona and Santa Fe Rail- way Company
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$74,361,615	20
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$74,361,615	20
<i>Current Assets.</i>		
Cash.....		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	\$776,314	33
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....	364,895	42
Other current assets.....		
Total current assets.....	\$1,141,209	75
Deferred assets.....		
Unadjusted debits.....		
Deficit.....		
Grand totals.....	\$75,502,824	95
LIABILITIES.		
Stock.....	\$50,000,000	00
Funded debt.....	\$23,466,695	00
Notes.....	1,067,437	47
Open accounts.....	359,119	03
Total long term debt.....	\$24,893,251	50
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	\$359,628	75
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$359,628	75
Deferred liabilities.....		
Unadjusted credits.....	236,786	97
Sinking fund reserves.....		
Other reserves and appropriations.....	8,824	40
Surplus.....	4,333	33
Grand totals.....	\$75,502,824	95

—Continued

ATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Central Pacific Railway Company	Coast Line Railway Company	Hanford and Summit Lake Railway Company	Inter- California Railway Company	Laten and Western Railroad Company
\$282,061,758 56	\$714,433 48	\$777,794 30	\$2,151,844 62	\$316,136 56
4,585,899 45				
22,359 91				
10,870,382 40	131,763 96			
1,611,077 95				
\$299,151,478 27	\$846,197 44	\$777,794 30	\$2,151,844 62	\$316,136 56
\$2,442 28		\$71,013 42		
72,098 33				
2,500 00				
\$77,040 61		\$71,013 42		
23 74	\$872,237 89		\$2,199,940 78	\$162,863 44
\$299,228,542 62	\$1,718,435 33	\$848,807 72	\$4,351,785 40	\$479,000 00
\$84,675,500 00	\$1,000,000 00	\$50,000 00	\$2,500,000 00	\$300,000 00
\$196,952,222 79	\$700,000 00		\$850,000 00	\$179,000 00
		\$720,982 20	937,679 60	
\$196,952,222 79	\$700,000 00	\$720,982 20	\$1,787,679 60	\$179,000 00
\$2,952 44				
395,976 19				
8,000 00				
2,757,200 01	\$7,000 00		\$8,500 00	
22,907 32				
\$3,187,035 96	\$7,000 00		\$8,500 00	
		\$71,223 42		
7,287,005 84				
192,893 34	4,500 00		4,500 00	
5,026,197 93	24 48	40 00	7,844 87	
1,907,686 76	6,910 85	6,562 10	43,260 93	
\$299,228,542 62	\$1,718,435 33	\$848,807 72	\$4,351,785 40	\$479,000 00

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF LEASED STEAM ROADS OPER

	Minkler Southern Railway Company
ASSETS.	
<i>Investments.</i>	
Invested in road and equipment.....	\$1,365,171 83
Improvements on leased railway property.....	
Sinking funds	
Deposits in lieu of mortgage property sold.....	
Miscellaneous physical property.....	
Investments in affiliated companies.....	
Other investments	
Total investments	\$1,365,171 83
<i>Current Assets.</i>	
Cash	
Demand loans and deposits.....	
Time drafts and deposits.....	
Special deposits	
Loans and bills receivable.....	
Traffic and car service balances.....	
Agents and conductors.....	
Miscellaneous accounts receivable.....	
Material and supplies.....	
Interest and dividends receivable.....	
Rents receivable	
Other current assets.....	
Total current assets.....	
Deferred assets	
Unadjusted debits	
Deficit	
Grand totals	\$1,365,171 83
LIABILITIES.	
Stock	\$42,900 00
Funded debt	
Notes	
Open accounts	\$1,322,271 83
Total long term debt.....	\$1,322,271 83
<i>Current Liabilities.</i>	
Loans and bills payable.....	
Traffic and car service balances.....	
Audited accounts and wages payable.....	
Miscellaneous accounts payable.....	
Interest matured unpaid.....	
Dividends matured unpaid.....	
Funded debt matured unpaid.....	
Unmatured dividends declared.....	
Unmatured interest accrued.....	
Unmatured rents accrued.....	
Other current liabilities.....	
Total current liabilities.....	
Deferred liabilities	
Unadjusted credits	
Sinking fund reserves.....	
Other reserves and appropriations.....	
Surplus	
Grand totals	\$1,365,171 83

—Concluded.

ATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Porterville Northeastern Railway Company	Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway Company	Total
\$534,569 82	\$685,447 23	\$288,992,828 57	\$11,500,000 00	\$663,461,600 17
		2,112,990 31	89,932 93	6,788,822 69
		17,810 56		17,810 56
		1 00		22,360 91
135,000 00		70,285,378 42	171,039 36	81,593,564 14
		20,750 94		1,631,828 89
\$669,569 82	\$685,447 23	\$361,429,759 80	\$11,760,972 29	\$753,515,987 36
	\$13,706 60			\$13,706 60
	42,236 70			42,236 70
	24,115 47	\$2,249 28		876,134 78
		87,926 66		160,024 99
		2,500 00		369,895 42
	\$80,058 77	\$92,675 94		\$1,461,998 49
\$11,152 77				3,246,218 62
\$680,722 59	\$765,506 00	\$361,522,435 74	\$11,760,972 29	\$758,224,204 47
\$300,000 00	\$500,000 00	\$160,000,000 00	\$6,000,000 00	\$305,368,400 00
\$300,000 00		\$157,359,000 00	\$4,655,000 00	\$384,461,917 79
48,686 23				1,067,437 47
				3,388,738 89
\$348,686 23		\$157,359,000 00	\$4,655,000 00	\$388,918,094 15
				\$2,952 44
\$9,000 00		\$2,992,385 00	\$94,080 00	3,491,441 19
		3,500 00		11,500 00
		151,253 33		3,283,582 09
				22,907 32
\$9,000 00		\$3,147,138 33	\$94,080 00	\$6,812,383 04
		9,947,344 06		71,223 42
2,250 00		2,235,916 33	89,932 93	17,471,136 87
		4,036,490 08	786,025 87	2,529,992 60
20,786 36	\$265,506 00	24,796,546 94	135,933 49	9,865,447 63
				27,187,526 76
\$680,722 59	\$765,506 00	\$361,522,435 74	\$11,760,972 29	\$758,224,204 47

TABLE

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
Mileage owned in California.....	12	21.25
Capital stock outstanding.....	\$400,000 00	\$187,740 00
Capital stock per mile of road.....	33,333 00	8,835 00
Bonds outstanding.....	279,000 00	-----
Bonds per mile of road.....	23,250 00	-----
Total stock and bonds outstanding.....	679,000 00	187,740 00
Total stock and bonds per mile of road.....	56,583 00	8,835 00
Other liabilities outstanding.....	159,506 84	275,015 33
Other liabilities per mile of road.....	13,292 00	12,942 00
Total liabilities outstanding.....	838,506 84	462,755 33
Total liabilities per mile of road.....	69,875 00	21,777 00

¹Capitalization per mile figured on entire line mileage of 7,138.09.²Not in operation.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	California Southern Railroad Company	California Western Railroad and Navigation Company
Mileage owned in California.....	30.88	42.85
Capital stock outstanding.....	133,500 00	\$1,000,000 00
Capital stock per mile of road.....	4,323 00	23,337 00
Bonds outstanding.....	260,000 00	600,000 00
Bonds per mile of road.....	8,419 00	14,002 00
Total stock and bonds outstanding.....	393,500 00	1,600,000 00
Total stock and bonds per mile of road.....	12,742 00	37,339 00
Other liabilities outstanding.....	152,081 16	264,067 21
Other liabilities per mile of road.....	4,925 00	6,163 00
Total liabilities outstanding.....	545,581 16	1,864,067 21
Total liabilities per mile of road.....	17,667 00	43,502 00

¹Under construction.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Diamond and Caldor Railway Company	Holton Interurban Railway Company
Mileage owned in California.....	33	10.47
Capital stock outstanding.....	\$240,000 00	\$200,000 00
Capital stock per mile of road.....	7,273 00	19,102 00
Bonds outstanding.....	116,000 00	100,000 00
Bonds per mile of road.....	3,515 00	9,551 00
Total stock and bonds outstanding.....	356,000 00	300,000 00
Total stock and bonds per mile of road.....	10,788 00	28,653 00
Other liabilities outstanding.....	96,257 13	47,930 97
Other liabilities per mile of road.....	2,917 00	4,578 00
Total liabilities outstanding.....	452,257 13	347,930 97
Total liabilities per mile of road.....	13,705 00	33,231 00

¹Under construction.²Not operating.

No. 3.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

The Atchison, Topeka and Santa Fe Rail- way Company ¹	Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Rail- way Company ²
867.94	8.19	42.35	8.73	7.947	
\$338,486.200 00	\$150,000 00	\$1,200,000 00	\$500,000 00	\$2,000,000 00	
47,419 00	18,315 00	28,335 00	57,273 00	251,667 00	
301,602,353 50		412,000 00		320,000 00	
42,252 00		9,728 00		40,267 00	
640,088,553 50	150,000 00	1,612,000 00	500,000 00	2,320,000 00	
89,671 00	18,315 00	38,063 00	57,273 00	291,934 00	
118,346,700 10	30,103 24	564,036 53	39,549 38	81,839 56	
16,579 00	3,675 00	13,319 00	4,530 00	10,298 00	
758,435,253 60	180,103 24	2,176,036 53	539,549 38	2,401,839 56	
106,250 00	21,990 00	51,382 00	61,803 00	302,232 00	

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Railroad Company	Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company ¹	Death Valley Railroad Company
8.05	3.56		10.22		20.35
\$100,000 00	\$256,000 00		\$10,000 00		\$118,900 00
12,422 00	71,910 00		997 00		5,842 00
100,000 00					264,928 00
12,422 00					13,018 00
200,000 00	256,000 00		10,000 00		383,828 00
24,844 00	71,910 00		997 00		18,860 00
11,449 28	34,506 33		95,581 50		32,823 74
1,422 00	9,692 00		9,352 00		1,613 00
211,449 28	290,506 33		105,581 50		416,651 74
26,266 00	81,602 00		10,349 00		20,473 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Hueneme, Malibu and Southern Rail- way Company ¹	Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Rail- way Company	McCloud River Railroad Company	Mojave Northern Railroad Company ²
	11	14.75	17.61	89.77	
	\$100,000 00	\$500,000 00	\$711,000 00	\$1,200,000 00	
	9,090 00	33,898 00	40,375 00	13,367 00	
		426,000 00	5,000 00	1,200,000 00	
		28,881 00	284 00	13,367 00	
	100,000 00	926,000 00	716,000 00	2,400,000 00	
	9,090 00	62,779 00	40,659 00	26,734 00	
		195,702 59	203,414 99	418,139 43	
		13,267 00	11,551 00	4,658 00	
	100,000 00	1,121,702 59	919,414 99	2,818,139 43	
	9,090 00	76,046 00	52,210 00	31,392 00	

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Mount Tamapais and Muir Woods Railway Company	Nevada- California- Oregon Railway ²
Mileage owned in California.....	11.34	231.50
Capital stock outstanding.....	\$318,000 00	\$2,200,000 00
Capital stock per mile of road.....	28,042 00	8,075 00
Bonds outstanding.....	47,500 00	1,277,000 00
Bonds per mile of road.....	4,188 00	4,687 00
Total stock and bonds outstanding.....	365,500 00	3,477,000 00
Total stock and bonds per mile of road.....	32,230 00	12,762 00
Other liabilities outstanding.....	93,640 39	820,318 83
Other liabilities per mile of road.....	8,257 00	3,011 00
Total liabilities outstanding.....	459,140 39	4,297,318 83
Total liabilities per mile of road.....	40,487 00	15,773 00

¹Not operating.²Capitalization per mile figured on entire line mileage of 272.44.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company
Mileage owned in California.....	5.29	11.51
Capital stock outstanding.....	\$61,451 00	\$300,000 00
Capital stock per mile of road.....	11,616 00	26,064 00
Bonds outstanding.....		200,000 00
Bonds per mile of road.....		17,376 00
Total stock and bonds outstanding.....	61,451 00	500,000 00
Total stock and bonds per mile of road.....	11,616 00	43,440 00
Other liabilities outstanding.....	49,349 35	70,729 71
Other liabilities per mile of road.....	9,329 00	6,145 00
Total liabilities outstanding.....	110,800 35	570,729 71
Total liabilities per mile of road.....	20,945 00	49,585 00

¹Capitalization per mile figured on entire line mileage of 1,024.18.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Sierra Railway Company of California
Mileage owned in California.....	75.95
Capital stock outstanding.....	\$3,248,000 00
Capital stock per mile of road.....	42,765 00
Bonds outstanding.....	1,960,000 00
Bonds per mile of road.....	25,806 00
Total stock and bonds outstanding.....	5,208,000 00
Total stock and bonds per mile of road.....	68,571 00
Other liabilities outstanding.....	139,090 95
Other liabilities per mile of road.....	1,831 00
Total liabilities outstanding.....	5,347,090 95
Total liabilities per mile of road.....	70,402 00

¹Switching company only.²Privately owned. Not operating.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ¹
523.29	21.90	53.70	103.05	41.36	-----
\$35,000,000 00	\$250,200 00	\$3,809,950 00	\$1,370,400 00	\$1,100,000 00	-----
66,884 00	11,425 00	70,949 00	13,298 00	26,595 00	-----
27,775,000 00	176,000 00	11,933 86	1,370,000 00	-----	-----
53,077 00	8,037 00	222 00	13,294 00	-----	-----
62,775,000 00	426,200 00	3,821,883 36	2,740,400 00	1,100,000 00	-----
119,961 00	19,462 00	71,171 00	26,592 00	26,595 00	-----
1,665,377 51	370,186 84	1,141,119 57	252,917 95	88,282 81	-----
3,182 00	16,903 00	21,249 00	2,454 00	2,134 00	-----
64,440,377 51	796,386 84	4,963,002 93	2,993,317 95	1,188,282 81	-----
123,143 00	36,365 00	92,420 00	29,046 00	28,729 00	-----

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company ¹	Santa Maria Valley Railroad Company
15	48.69	73.47	55.92	246.08	17.77
\$500,000 00	\$2,000,000 00	\$1,650,000 00	\$1,000,000 00	\$25,000,000 00	\$300,000 00
33,333 00	41,076 00	22,458 00	17,883 00	24,409 00	16,882 00
-----	-----	-----	1,000,000 00	57,053,000 00	191,000 00
-----	-----	-----	17,883 00	55,706 00	10,748 00
500,000 00	2,000,000 00	1,650,000 00	2,000,000 00	82,053,000 00	491,000 00
33,333 00	41,076 00	22,458 00	35,766 00	80,115 00	27,630 00
118,534 76	6,576,667 26	507,297 08	868,091 99	4,575,421 71	33,475 95
7,902 00	135,072 00	6,905 00	15,524 00	4,467 00	1,884 00
618,534 76	8,576,667 26	2,157,297 08	2,868,091 99	86,628,421 71	524,475 95
41,235 00	176,148 00	29,363 00	51,290 00	84,582 00	29,514 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	South San Francisco Belt Rail- way Company ¹	Stockton Terminal and Eastern Rail- road Company	Stone Canyon Railroad Company ²	Sugar Pine Railway Company	Sunset Railway Company
22.77	-----	18.50	-----	14.15	50.10
\$272,677,905 64	-----	\$263,900 00	-----	\$1,000,000 00	\$1,000,000 00
11,975,314 00	-----	14,265 00	-----	70,671 00	19,960 00
204,835,110 00	-----	84,300 00	-----	180,000 00	606,000 00
8,995,832 00	-----	4,556 00	-----	12,721 00	12,096 00
477,513,015 64	-----	348,200 00	-----	1,180,000 00	1,606,000 00
20,971,146 00	-----	18,821 00	-----	83,392 00	32,056 00
143,723,990 17	-----	65,770 73	-----	129,643 64	183,513 85
6,311,989 00	-----	3,555 00	-----	9,162 00	3,663 00
621,237,005 81	-----	413,970 73	-----	1,309,643 64	1,789,513 85
27,283,135 00	-----	22,376 00	-----	92,554 00	35,719 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF STEAM

	Tonopah and Tidewater Railroad Company ¹
Mileage owned in California.....	138.12
Capital stock outstanding.....	\$1,000,000 00
Capital stock per mile of road.....	5,966 00
Bonds outstanding.....	3,285,344 10
Bonds per mile of road.....	19,603 00
Total stock and bonds outstanding.....	4,285,344 10
Total stock and bonds per mile of road.....	25,569 00
Other liabilities outstanding.....	1,468,543 41
Other liabilities per mile of road.....	8,763 00
Total liabilities outstanding.....	5,753,887 51
Total liabilities per mile of road.....	34,332 00

¹Capitalization per mile figured on entire line mileage of 167.59.²Capitalization per mile figured on entire line mileage of 940.72.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF LEASED
JUNE

	The California, Arizona and Santa Fe Rail- way Company
Mileage owned in California.....	458.12
Capital stock outstanding.....	\$50,000,000 00
Capital stock per mile of road.....	109,141 00
Bonds outstanding.....	23,466,695 00
Bonds per mile of road.....	51,224 00
Total stock and bonds outstanding.....	73,456,695 00
Total stock and bonds per mile of road.....	160,365 00
Other liabilities outstanding.....	2,031,796 62
Other liabilities per mile of road.....	4,435 00
Total liabilities outstanding.....	75,498,491 62
Total liabilities per mile of road.....	164,800 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF LEASED
JUNE

	Minkler Southern Railway Company
Mileage owned in California.....	50.66
Capital stock outstanding.....	\$42,900 00
Capital stock per mile of road.....	847 00
Bonds outstanding.....	
Bonds per mile of road.....	
Total stock and bonds outstanding.....	42,900 00
Total stock and bonds per mile of road.....	847 00
Other liabilities outstanding.....	1,322,271 83
Other liabilities per mile of road.....	26,101 00
Total liabilities outstanding.....	1,365,171 83
Total liabilities per mile of road.....	26,948 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway ²	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
30.40	21.20	391.84	79.17	7.50	3,570.487
\$150,000 00	\$230,000 00	\$75,000,000 00	\$4,088,500 00	\$90,200 00	\$781,101,846 64
4,934 00	10,849 00	79,726 00	51,642 00	12,027 00	13,394,221 00
519,000 00	60,000 00	75,000,000 00	5,000,000 00	-----	686,316,468 96
17,072 00	2,830 00	79,726 00	63,155 00	-----	9,637,571 00
669,000 00	290,000 00	150,000,000 00	9,088,500 00	90,200 00	1,467,418,315 60
22,006 00	13,679 00	159,452 00	114,797 00	12,027 00	23,031,792 00
107,440 53	144,603 84	29,563,178 48	806,656 26	64,567 01	314,677,115 89
3,534 00	6,821 00	31,426 00	10,189 00	8,609 00	6,788,733 00
776,440 53	434,603 84	179,563,178 48	9,895,156 26	154,767 01	1,782,095,431 49
25,540 00	20,500 00	190,878 00	124,986 00	20,636 00	29,820,525 00

—Continued.

STEAM RAILROADS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Central Pacific Railway Company	Coast Line Railway Company	Hanford and Summit Lake Railway Company	Inter- California Railway Company	Laton and Western Railroad Company	
1,215.38	11.91	42.41	44.40	17.57	
\$84,675,500 00	\$1,000,000 00	\$50,000 00	\$2,500,000 00	\$300,000 00	
69,670 00	83,963 00	1,179 00	56,306 00	17,074 00	
196,952,222 79	700,000 00	-----	850,000 00	179,000 00	
162,049 00	58,774 00	-----	19,144 00	10,188 00	
281,627,722 79	1,700,000 00	50,000 00	3,350,000 00	479,000 00	
231,719 00	142,737 00	1,179 00	75,450 00	27,262 00	
15,693,133 07	11,524 48	792,245 62	958,524 47	-----	
12,912 00	968 00	18,680 00	21,588 00	-----	
297,320,855 86	1,711,524 48	842,245 62	4,308,524 47	479,000 00	
244,631 00	143,705 00	19,859 00	97,038 00	27,262 00	

—Concluded.

STEAM RAILROADS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Porterville Northeastern Railway Company	Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway Company	Total	
18.30	5.09	2,546.75	96.72	4,507.31	
\$300,000 00	\$500,000 00	\$160,000,000 00	\$6,000,000 00	\$305,368,400 00	
16,393 00	98,231 00	62,825 00	62,034 00	577,663 00	
300,000 00	-----	157,359,000 00	4,655,000 00	384,461,917 79	
16,393 00	-----	61,788 00	48,128 00	427,688 00	
600,000 00	500,000 00	317,359,000 00	10,655,000 00	689,830,317 79	
32,786 00	98,231 00	124,613 00	110,162 00	1,005,351 00	
59,936 23	-----	19,366,888 80	970,038 80	41,206,359 92	
3,275 00	-----	7,604 00	10,029 00	105,592 00	
659,936 23	500,000 00	336,725,888 80	11,625,038 80	731,036,677 71	
36,061 00	98,231 00	132,217 00	120,191 00	1,110,943 00	

TABLE

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM ROADS

	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$112,625,273 11
Railway operating expenses.....	67,553,413 99
Net revenue from railway operation.....	\$45,071,859 12
Railway tax accruals.....	5,327,651 50
Uncollectible railway revenues.....	33,039 40
Railway operating income.....	\$39,711,168 22
Revenues from miscellaneous operations.....	\$199,387 38
Expenses of miscellaneous operations.....	177,698 72
Net revenue from miscellaneous operations.....	\$21,688 66
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	\$21,688 66
Total operating income.....	\$39,732,856 88
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	\$275,961 56
Rent from locomotives.....	310,226 03
Rent from passenger train cars.....	298,633 13
Rent from floating equipment.....	
Rent from work equipment.....	54,982 47
Joint facility rent income.....	394,057 98
Income from lease of road.....	53,701 52
Miscellaneous rent income.....	257,349 53
Miscellaneous nonoperating physical property.....	7,551 50
Separately operated properties—profit.....	
Dividend income.....	44,996 00
Income from funded securities.....	4,308,787 86
Income from unfunded securities and accounts.....	1,267,378 71
Income from sinking and other reserve funds.....	55,481 62
Release of premiums on funded debt.....	
Contributions from other companies.....	
Miscellaneous income.....	712,584 29
Total nonoperating income.....	\$8,041,692 20
Gross income.....	\$47,774,549 08

¹Debit item.

No. 4.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Railway	Total	
\$4,319,597 81	\$11,244,355 05	\$115,942,990 97	\$7,466,004 37	\$251,598,221 31	
2,752,955 13	6,678,176 99	71,678,819 91	4,787,891 90	153,451,257 92	
\$1,566,642 68	\$1,566,178 06	\$44,264,171 06	\$2,678,112 47	\$98,146,963 39	
204,818 33	578,885 74	5,068,111 49	349,173 86	11,528,640 92	
463 33	1,010 79	19,822 34	1,532 45	55,868 31	
\$1,361,361 02	\$3,986,281 53	\$39,176,237 23	\$2,327,406 16	\$86,562,451 16	
-----	-----	-----	-----	\$199,387 38	
-----	-----	-----	-----	177,698 72	
-----	-----	-----	-----	\$21,688 66	
-----	-----	-----	-----	\$21,688 66	
\$1,361,361 02	\$3,986,281 53	\$39,176,237 23	\$2,327,406 16	\$86,584,142 82	
		\$315,103 95		\$591,065 51	
\$22,901 00	\$6,050 10	200,331 96	\$184 83	539,693 92	
132 70	39,173 59	482,185 58	32,173 60	852,298 60	
1,600 00		46,486 98		48,086 98	
12,131 26	2,984 94	37,465 69	872 10	108,436 46	
98,995 90	1,673 85	471,026 80	124 92	965,879 45	
		1,376,630 68		1,430,332 20	
494 07	16,953 11	407,429 80	31,123 84	713,350 35	
-----	14,532 83	204,292 43	-----	226,376 76	
-----	-----	16,898,572 57	-----	16,943,568 57	
-----	12,543 16	10,800,357 47	-----	15,121,688 49	
319 40	14,138 94	584,731 14	26,947 47	1,893,515 66	
32 51	721 58	-----	-----	56,235 71	
-----	-----	-----	-----	-----	
121 50	875 84	78,836 98	827 10	635,571 75	
\$136,728 34	\$109,647 94	\$31,745,778 07	\$92,253 86	\$40,126,100 41	
\$1,498,089 36	\$4,095,929 47	\$70,922,015 30	\$2,419,660 02	\$126,710,243 23	

TABLE No. 4

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM ROADS

	The Atchafalpa, Topeka and Santa Fe Rail- way Company
<i>Deductions From Gross Income.</i>	
Hire of freight cars—debit balance.....	
Rent for locomotives.....	\$24,471 98
Rent for passenger train cars.....	99,878 54
Rent for floating equipment.....	2,261 35
Rent for work equipment.....	2,997 28
Joint facility rents.....	765,059 90
Rent for leased roads.....	1,331,856 38
Miscellaneous rents.....	153,322 92
Miscellaneous tax accruals.....	102 20
Separately operated properties—loss.....	
Interest on funded debt.....	12,529,733 40
Interest on unfunded debt.....	4,292 93
Amortization of discount on funded debt.....	
Maintenance of investment organization.....	
Income transferred to other companies.....	
Miscellaneous income charges.....	35,217 07
Total deductions from gross income.....	\$14,949,193 95
Net income	\$32,825,355 13
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	\$55,481 62
Dividend appropriation of income.....	18,690,965 00
Income appropriated for investment in physical property.....	7,000,000 00
Stock discount extinguished through income.....	
Miscellaneous appropriations of income.....	248,089 49
Miscellaneous adjustments	1730,066 25
Surplus June 30, 1915.....	\$20,581,221 91
Deficit June 30, 1915.....	
Surplus June 30, 1916.....	26,681,974 68
Deficit June 30, 1916.....	

¹Debit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Railway	Total
\$43,666 24	\$44,503 07		\$249,920 55	\$338,089 86
	9,025 36	\$20,455 49	3,418 92	57,371 75
589 72	49,411 08	289,185 13	72,188 23	511,252 70
80 00		249,810 94	78 00	252,230 29
2,060 08	1,242 68	3,048 67	1,984 05	11,332 76
36,946 87	244,940 19	689,562 03	38,279 97	1,774,788 96
		34,355,863 15		35,687,719 53
19,707 00	997 65	679,121 53	52,360 77	905,509 87
	100,422 61	986,027 73		1,086,552 54
1,243,475 98	2,282,120 00	11,512,201 85		27,567,531 23
27 16	10,623 33	30,206 19	108 22	45,257 83
24,841 64	34,068 43	159,420 33		218,330 40
		118,199 81		118,199 81
	18,740 82	37,696 41	4 86	91,659 16
\$1,371,394 69	\$2,796,095 22	\$49,130,799 26	\$418,343 57	\$68,665,826 69
\$126,694 67	\$1,299,834 25	\$21,791,216 04	\$2,001,316 45	\$58,044,416 54
\$41,608 10	\$10,721 58	\$5,000 00		\$112,811 30
		16,360,631 96		35,051,596 96
				7,000,000 00
				248,089 49
20,424 22	1796 50	1,132,757 20	17,145 23	1,848,747 96
\$3,379,130 36		\$112,926,447 06		\$119,275,527 83
	\$3,429,388 30		\$14,181,883 20	
3,484,641 15		117,219,273 94		133,058,698 66
	2,139,479 13		12,187,711 98	

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	Amador Central Railroad Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$105,943 43
Railway operating expenses.....	61,232 02
Net revenue from railway operations.....	\$44,711 41
Railway tax accruals.....	4,650 00
Uncollectible railway revenues.....	
Railway operating income.....	\$40,061 41
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	\$40,061 41
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	
Rent of equipment.....	
Miscellaneous nonoperating income.....	\$1,063 48
Total nonoperating income.....	\$1,063 48
Gross income.....	\$41,124 89
Miscellaneous deductions from gross income.....	17,520 36
Net income.....	\$23,604 53
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments.....	¹ \$20,333 93
Surplus June 30, 1915.....	
Deficit June 30, 1915.....	\$9,323 94
Surplus June 30, 1916.....	
Deficit June 30, 1916.....	6,053 34

¹Debit item.²Loss.³Not operating. Under construction.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Arcata and Mad River Railroad Company	Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Rail- way Company ³
\$89,250 13 48,741 14	\$33,398 98 23,400 28	\$28,040 45 27,266 21	\$9,229 31 6,637 19	\$765 51	
\$40,508 99 5,524 37	\$9,998 70 1,599 04	\$774 24 3,299 86 2 75	\$2,592 12 2,055 51	² \$765 51	
\$34,984 62	\$8,399 66	² \$2,528 37	\$536 61	² \$765 51	
\$34,984 62	\$8,399 66	² \$2,528 37	\$536 61	² \$765 51	
\$843 65		\$683 34	\$1,647 80		
\$843 65		\$683 34	\$1,647 80		
\$35,828 27	\$8,399 66 3,840 45	² \$1,845 03 1,611 03	\$2,184 41	² \$765 51 19,200 00	
\$35,828 27	\$4,559 21	² \$3,456 06	\$2,184 41	² \$19,965 51	
¹ \$32,854 50		\$129 50	\$14,108 50	\$9,209 71	
\$9,230 48	\$40,636 47		\$31,091 62		
12,204 25	45,195 68	\$281,069 18	47,384 53	\$62,726 79	
		284,395 74		73,482 59	

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	California Southern Railroad Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$3,547 99
Railway operating expenses.....	989 87
Net revenue from railway operations.....	\$2,558 12
Railway tax accruals.....	
Uncollectible railway revenues.....	
Railway operating income.....	\$2,558 12
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	\$2,558 12
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	
Rent of equipment.....	
Miscellaneous nonoperating income.....	
Total nonoperating income.....	
Gross income	\$2,558 12
Miscellaneous deductions from gross income.....	46 80
Net income	\$2,511 32
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments	
Surplus June 30, 1915.....	
Deficit June 30, 1915.....	
Surplus June 30, 1916.....	\$2,511 32
Deficit June 30, 1916.....	

¹Debit item.²Loss.³Not operating. Under construction.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

California Western Railroad and Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Railroad Company	Clear Lake Railroad Company ³	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad ¹ Company ³
\$258,410 52	\$5,082 77	\$63,065 40		\$3,987 68	
111,936 53	11,039 80	51,958 47		5,669 74	
\$146,473 99	² \$5,957 03	\$11,106 93		² \$1,682 06	
14,642 54		3,667 65			
\$131,831 45	² \$5,957 03	\$7,439 28		² \$1,682 06	
\$131,831 45	² \$5,957 03	\$7,439 28		² \$1,682 06	
		\$588 05			
\$3,360 50		2,391 50			
6,226 66		372 03			
\$9,587 16		3,351 58			
\$141,418 61	² \$5,957 03	\$10,790 86		² \$1,682 06	
48,015 31		10 00			
\$93,403 30	² \$5,957 03	\$10,780 86		² \$1,682 06	
¹ \$170 17		¹ \$5,400 00			
\$188,231 05		\$13,744 98			
281,464 18	\$5,492 25	19,125 84			
	11,449 28			\$1,682 06	

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	Death Valley Railroad Company
<i>Operating Income.</i>	
Railway operating revenues-----	\$123,537 67
Railway operating expenses-----	29,274 72
Net revenue from railway operations-----	\$94,262 95
Railway tax accruals-----	496 52
Uncollectible railway revenues-----	
Railway operating income-----	\$93,766 43
Revenue from miscellaneous operations-----	
Expenses of miscellaneous operations-----	
Net revenue from miscellaneous operations-----	
Taxes on miscellaneous operating property-----	
Miscellaneous operating income-----	
Total operating income-----	\$93,766 43
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance-----	
Rent of equipment-----	
Miscellaneous nonoperating income-----	\$43 86
Total nonoperating income-----	\$43 86
Gross income-----	\$93,810 29
Miscellaneous deductions from gross income-----	18,986 51
Net income-----	\$74,823 78
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds-----	
Dividend appropriations of income-----	
Income appropriated for investment in physical property-----	
Miscellaneous appropriations of income-----	
Total appropriations of income-----	
Miscellaneous adjustments-----	³ \$4,243 43
Surplus June 30, 1915-----	\$17,851 27
Deficit June 30, 1915-----	
Surplus June 30, 1916-----	88,431 62
Deficit June 30, 1916-----	

¹Not operating. Under construction.²Loss.³Debit item.⁴Entire debit assumed by the Mountain Copper Company.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Diamond and Caldor Railway	Holton Interurban Railway Company	Hueneme, Malibu and Southern Railway Company ¹	The Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Railway Company
\$69,869 98	\$63,315 14	-----	\$69,843 03	\$77,436 10	\$67,761 31
44,104 28	49,584 00	-----	118,213 50	59,447 14	61,397 79
\$25,765 70	\$13,731 14	-----	² \$48,370 47	\$17,988 96	\$6,363 52
3,744 47	4,607 65	-----	1,836 14	2,338 03	3,333 15
-----	25	-----	-----	-----	-----
\$22,021 23	\$9,123 24	-----	² \$50,206 61	\$15,650 93	\$3,030 37
-----	-----	-----	-----	\$139,702 55	-----
-----	-----	-----	-----	118,660 43	-----
-----	-----	-----	-----	21,042 12	-----
-----	-----	-----	-----	1,099 70	-----
-----	-----	-----	-----	\$19,942 42	-----
\$22,021 23	\$9,123 24	-----	² \$50,206 61	\$35,593 35	\$3,030 37
\$3,382 34	\$395 55	-----	-----	-----	-----
60 00	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$3,442 34	\$395 55	-----	-----	-----	-----
\$25,463 57	\$9,518 79	-----	² \$50,206 61	\$35,593 35	\$3,030 37
9,104 78	17,582 14	-----	-----	23,938 21	5,931 67
\$16,358 79	² \$8,063 35	-----	² \$50,206 61	\$11,655 14	² \$2,901 30
-----	-----	-----	-----	\$10,825 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$10,825 00	-----
² \$418 17	\$392 73	-----	⁴ \$50,206 61	-----	-----
\$58,192 27	\$6,247 82	-----	-----	\$150,728 67	-----
74,132 89	-----	-----	-----	151,558 81	\$10,625 34
-----	1,422 80	-----	-----	-----	13,526 64
-----	-----	-----	-----	-----	-----

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	McCloud River Railroad Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$313,880 24
Railway operating expenses.....	243,559 98
Net revenue from railway operations.....	\$70,320 26
Railway tax accruals.....	16,673 98
Uncollectible railway revenues.....	
Railway operating income.....	\$53,646 28
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	\$53,646 28
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	
Rent of equipment.....	\$6,987 84
Miscellaneous nonoperating income.....	152 44
Total nonoperating income.....	\$7,140 28
Gross income	\$60,786 56
Miscellaneous deductions from gross income.....	66,844 22
Net income	² \$6,057 66
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments	
Surplus June 30, 1915.....	\$281,874 27
Deficit June 30, 1915.....	
Surplus June 30, 1916.....	275,816 61
Deficit June 30, 1916.....	

¹Not operating. Under construction.²Loss.³Debit item.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Mojave Northern Railroad Company ¹	Mount Tamalpais and Muir Woods Railway	Nevada- California- Oregon Railway	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company
	\$149,413 74	\$369,221 21	\$144,193 56	\$199,978 14	\$196,134 72
	93,235 97	295,329 55	89,875 93	230,732 11	145,889 75
	\$56,177 77	\$73,891 66	\$54,317 63	² \$30,753 97	\$50,244 97
	6,440 00	23,950 94	6,900 00	16,390 92	11,428 63
		100 50	446 98	1 05	
	\$49,737 77	\$49,840 22	\$46,970 65	² \$47,145 94	\$38,816 34
	\$74,266 85				
	62,105 58				
	\$12,161 27				
	\$12,161 27				
	\$61,899 04	\$49,840 22	\$46,970 65	² \$47,145 94	\$38,816 34
	\$4,881 78	\$2,035 93	\$816 79	\$20 00 2,200 26	\$78,360 23
	\$4,881 78	\$2,035 93	\$816 79	\$2,220 26	\$78,360 23
	\$66,780 82	\$51,876 15	\$47,787 44	² \$44,925 68	\$117,176 57
	6,038 46	63,835 09	15,936 19	11,882 09	82,729 75
	\$60,742 36	² \$11,958 94	\$31,851 25	² \$56,807 77	\$34,446 82
		\$13,640 02			
	² \$22,230 89	\$13,640 02 ² 13,764 07	\$20,016 00 ² 12,748 02	\$43,879 59	² \$27,362 00
	\$32,286 23	\$91,895 76	\$66,288 53	\$719,921 20	\$127,015 85
	70,797 70	52,532 73	65,375 76	706,993 02	134,100 67

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	Pajaro Valley Consolidated Railroad Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$100,997 62
Railway operating expenses.....	97,782 17
Net revenue from railway operations.....	\$3,215 45
Railway tax accruals.....	4,164 32
Uncollectible railway revenues.....	
Railway operating income.....	² \$948 87
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	² \$948 87
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	\$45 00
Rent of equipment.....	45 00
Miscellaneous nonoperating income.....	346 06
Total nonoperating income.....	\$436 06
Gross income.....	² \$512 81
Miscellaneous deductions from gross income.....	1,235 05
Net income.....	² \$1,747 86
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments.....	\$299 00
Surplus June 30, 1915.....	\$58,419 95
Deficit June 30, 1915.....	
Surplus June 30, 1916.....	56,971 09
Deficit June 30, 1916.....	

¹Debit item.²Loss.²Not operating. Under construction.

—Continued

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Patterson and Western Railroad Company ²	Quincy Western Railway Company	Riverside, Hialto and Pacific Rail- road Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	San Diego and Southeastern Railway Company
	\$16,952 02	\$65,248 14	\$21,762 26	\$57,267 94	\$222,936 82
	17,261 17	47,236 67	34,863 39	89,167 79	277,526 14
	² \$309 15	\$18,011 47	² \$13,101 13	² \$31,899 85	² \$54,589 32
	654 32	5,093 40	456 12	1,688 57	18,196 72
					2 20
	² \$963 47	\$12,918 07	² \$13,557 25	² \$33,588 42	² \$72,788 24
	² \$963 47	\$12,918 07	² \$13,557 25	² \$33,588 42	² \$72,788 24
				\$2,026 96	\$2,859 70
		\$193 22		4,594 57	78 00
		9,749 02		3,809 77	1,500 19
		\$9,942 24		\$10,431 30	\$4,437 89
	² \$963 47	\$22,860 31	² \$13,557 25	² \$23,157 12	² \$68,350 35
	2,680 34	15,391 34		288,538 92	29,418 25
	² \$3,643 81	\$7,468 97	² \$13,557 25	² \$311,696 04	² \$97,768 60
	\$8 25	¹ \$9,700 00		¹ \$8,052 74	¹ \$8,708 03
		\$4,503 45			
	\$20,105 34		\$50,035 27	\$302,603 30	\$61,692 63
		2,272 42			
	23,740 90		63,592 52	622,352 08	168,169 26

TABLE NO. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	San Joaquin and Eastern Railroad Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$40,433 26
Railway operating expenses.....	92,265 75
Net revenue from railway operations.....	¹ \$51,832 49
Railway tax accruals.....	2,492 74
Uncollectible railway revenues.....	1 58
Railway operating income.....	¹ \$54,326 81
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	¹ \$54,326 81
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	
Rent of equipment.....	
Miscellaneous nonoperating income.....	
Total nonoperating income.....	
Gross income.....	¹ \$54,326 81
Miscellaneous deductions from gross income.....	64,446 47
Net income.....	¹ \$118,773 28
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments.....	² \$676 91
Surplus June 30, 1915.....	
Deficit June 30, 1915.....	\$37,974 93
Surplus June 30, 1916.....	
Deficit June 30, 1916.....	157,425 12

¹Loss.²Debit item.³Privately owned. Not operating.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Santa Maria Valley Railroad Company	Sierra Railway Company of California	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Rail- road Company	Stone Canyon Railroad ²	Sugar Pine Railway Company
\$99,010 07	\$360,861 73	\$16,930 00	\$17,793 93	-----	\$62,500 84
54,294 72	178,725 78	19,501 04	18,681 91	-----	58,174 02
\$44,715 35	\$182,135 95	¹ \$2,571 04	¹ \$887 98	-----	\$4,326 82
3,807 78	19,223 17	-----	1,304 10	-----	3,288 65
-----	-----	-----	-----	-----	-----
\$40,907 57	\$162,912 78	¹ \$2,571 04	¹ \$2,192 08	-----	\$1,038 17
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$40,907 57	\$162,912 78	¹ \$2,571 04	¹ \$2,192 08	-----	\$1,038 17
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$1,411 92	\$90 66	-----	-----	-----	\$140 00
-----	2,604 04	-----	-----	-----	-----
\$1,411 92	\$2,604 70	-----	-----	-----	\$140 00
-----	-----	-----	-----	-----	-----
\$42,319 49	\$165,607 48	¹ \$2,571 04	¹ \$2,192 08	-----	\$1,178 17
22,443 85	144,744 67	-----	8,118 48	-----	14,468 69
-----	-----	-----	-----	-----	-----
\$19,875 64	\$20,862 81	¹ \$2,571 04	¹ \$10,310 56	-----	¹ \$13,290 52
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
² \$17,991 74	² \$32,229 98	-----	² \$19,066 19	-----	\$69 57
-----	-----	-----	-----	-----	-----
\$11,904 19	\$539,908 80	-----	-----	-----	\$21,493 52
-----	-----	-----	-----	-----	-----
13,783 09	528,541 63	\$9,746 11	\$7,525 68	-----	8,272 57
-----	-----	12,317 15	36,902 43	-----	-----

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM

	Sunset Railway Company
<i>Operating Income.</i>	
Railway operating revenues.....	\$339,743 89
Railway operating expenses.....	186,009 21
Net revenue from railway operations.....	\$153,734 68
Railway tax accruals.....	20,339 28
Uncollectible railway revenues.....	1,503 40
Railway operating income.....	\$131,892 00
Revenue from miscellaneous operations.....	
Expenses of miscellaneous operations.....	
Net revenue from miscellaneous operations.....	
Taxes on miscellaneous operating property.....	
Miscellaneous operating income.....	
Total operating income.....	\$131,892 00
<i>Nonoperating Income.</i>	
Hire of freight cars—credit balance.....	
Rent of equipment.....	
Miscellaneous nonoperating income.....	\$3,452 97
Total nonoperating income.....	\$3,452 97
Gross income.....	\$135,344 97
Miscellaneous deductions from gross income.....	89,018 03
Net income.....	\$46,326 94
<i>Disposition of Net Income.</i>	
Income applied to sinking and other reserve funds.....	
Dividend appropriations of income.....	
Income appropriated for investment in physical property.....	
Miscellaneous appropriations of income.....	
Total appropriations of income.....	
Miscellaneous adjustments.....	\$52,961 03
Surplus June 30, 1915.....	\$24,997 63
Deficit June 30, 1915.....	
Surplus June 30, 1916.....	124,285 60
Deficit June 30, 1916.....	

¹Loss.²Debit item.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Tonopah and Tidewater Railroad Company	Trona Railway Company	Ventura County Railway Company	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
\$433,939 11 221,613 61	\$52,761 76 26,981 69	\$30,589 93 40,003 66	\$429,396 85 167,691 78	\$19,267 31 17,789 43	\$4,832,934 98 3,455,851 41
\$212,325 50 20,435 16	\$25,780 07 2,758 44	¹ \$9,413 73 1,434 00	\$261,705 07 16,993 61	\$1,477 88 1,201 42	\$1,377,083 57 257,111 20 2,058 71
\$191,890 34	\$23,021 63	¹ \$10,847 73	\$244,711 46	\$276 46	\$1,117,913 66
					\$213,969 40 180,766 01
					\$33,203 39 1,099 70
					\$32,103 69
\$191,890 34	\$23,021 63	¹ \$10,847 73	\$244,711 46	\$276 46	\$1,150,017 35
					\$9,297 60 18,001 09 127,209 03
39 80 3,108 48	85 73	6 88	1,655 13	150 59	\$154,507 72
\$3,148 28	\$85 73	\$6 88	\$1,655 13	\$150 59	\$154,507 72
\$195,038 62 174,875 20	\$23,107 36 35,867 36	¹ \$10,840 85 4,558 00	\$246,366 59 157,704 67	\$427 05 2,024 40	\$1,304,525 07 1,468,586 78
\$20,163 42	¹ \$12,760 00	¹ \$15,398 85	\$88,661 92	¹ \$1,597 35	¹ \$164,061 71
					\$24,465 02 20,016 00
² \$158,162 37	² \$2,548 06	\$326 68	² \$4,756 51		\$44,481 02 ² 229,826 54
\$897,276 39	\$29,905 26	\$72,197 85	\$496,604 91	\$6,569 08	\$148,127 92
1,035,275 34	45,213 32	87,270 02	412,699 50	4,971 73	290,241 35

TABLE NO. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED RAIL

	The California, Arizona and Santa Fe Rail- way Company
Gross income from lease of road.....	\$1,094,686 28
<i>Other Income.</i>	
Miscellaneous rent income.....	
Miscellaneous nonoperating physical property.....	
Income from funded securities.....	
Income from unfunded securities and accounts.....	
Income from sinking and other reserve funds.....	\$1,197 46
Miscellaneous income	
Total other income.....	\$1,197 46
Gross corporate income.....	\$1,095,883 74
<i>Deductions From Gross Income.</i>	
Miscellaneous tax accruals.....	
Interest on funded debt.....	
Interest on unfunded debt.....	\$1,081,686 28
Amortization of discount on funded debt.....	
Maintenance of investment organization.....	
Miscellaneous income charges.....	
Total deductions	\$1,081,686 28
Net corporate income.....	\$14,197 46
Income applied to sinking and other reserve funds.....	14,197 46
Dividends	
Income appropriated for investment in physical property.....	
Deductions for year to profit and loss.....	8,824 40
Additions for year to profit and loss.....	13,157 73
Surplus on June 30, 1915.....	
Deficit on June 30, 1915.....	
Surplus on June 30, 1916.....	4,333 33
Deficit on June 30, 1916.....	

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Central Pacific Railway Company	Coast Line Railway Company	Hanford and Summit Lake Railway Company	Inter- California Railway Company		
\$14,174,024 98	\$42,849 32	\$47,184 19	\$128,057 65		
\$76,333 63					
214,117 43	\$4,506 51				
8,151 53			\$19 51		
259,812 37					
186,927 81					
\$745,342 77	\$4,506 51		\$19 51		
\$14,919,367 75	\$47,355 83	\$47,184 19	\$128,077 16		
\$291,395 75					
8,429,941 00	\$42,000 00		\$108,526 54		
	2,333 34	\$43,948 32	2,833 34		
10,930 13		80	80		
136,828 40					
\$8,869,095 28	\$44,333 34	\$43,949 12	\$111,360 68		
\$6,050,272 47	\$3,022 49	\$3,235 07	\$16,716 48		
56,002 58	1,000 00		1,000 00		
1,705,132 50					
1,219,777 24	3,524 48	396 58	13,534 87		
933,495 84	24 48	40 00	7,844 87		
	\$8,388 36	\$3,683 61	\$33,234 45		
\$2,095,169 23					
1,907,686 76	6,910 85	6,562 10	43,260 93		

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED RAIL

	Porterville Northeastern Railway Company
Gross income from lease of road.....	\$31,707 36
<i>Other Income.</i>	
Miscellaneous rent income.....	
Miscellaneous nonoperating physical property.....	
Income from funded securities.....	
Income from unfunded securities and accounts.....	\$1 64
Income from sinking and other reserve funds.....	
Miscellaneous income	
Total other income.....	\$1 64
Gross corporate income.....	\$31,709 00
<i>Deductions From Gross Income.</i>	
Miscellaneous tax accruals.....	
Interest on funded debt.....	\$21,864 91
Interest on unfunded debt.....	
Amortization of discount on funded debt.....	437 37
Maintenance of investment organization.....	80
Miscellaneous income charges.....	
Total deductions	\$22,303 08
Net corporate income.....	\$9,405 92
Income applied to sinking and other reserve funds.....	500 00
Dividends	
Income appropriated for investment in physical property.....	
Deductions for year to profit and loss.....	1,750 00
Additions for year to profit and loss.....	
Surplus on June 30, 1915.....	\$13,630 44
Deficit on June 30, 1915.....	
Surplus on June 30, 1916.....	20,786 36
Deficit on June 30, 1916.....	

—Concluded.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway	Total		
\$30,778 04	\$17,025,748 17	\$440,000 00	\$33,015,035 99		
\$215 00			\$215 00		
			76,333 63		
	\$2,353,922 51	\$2,806 34	2,575,352 79		
	12,231 76		20,404 44		
	91,536 67	486 61	353,033 11		
6,177 99			193,105 80		
\$6,392 99	\$2,457,690 94	\$3,292 95	\$3,218,444 77		
\$37,171 03	\$19,483,439 11	\$443,292 95	\$36,233,480 76		
\$216 10			\$291,611 85		
	\$6,464,893 12	\$189,072 45	15,256,298 02		
			1,125,634 60		
			5,604 05		
\$3,776 94	8,361 30	386 14	23,456 91		
4,064 16	13,448 14		154,340 70		
\$8,057 20	\$6,486,702 56	\$189,458 59	\$16,856,946 13		
\$29,113 83	\$12,996,736 55	\$253,834 36	\$19,376,534 63		
	183,536 67	220,486 61	476,723 32		
	9,600,000 00		11,305,132 50		
	535,072 44		1,782,880 01		
	383,697 32	12,203 28	1,350,463 52		
\$236,392 17	\$21,734,722 18	\$90,382 46	\$20,025,264 44		
265,506 00	24,796,546 94	135,933 49	27,187,526 76		

TABLE

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
Freight -----	\$78,369 12	\$78,899 08
Passenger -----	12,851 79	7,763 95
Excess baggage -----	92 94	
Sleeping car -----		
Parlor and chair car -----		
Mail -----	1,150 25	1,267 57
Express -----	3,677 94	150 53
Other passenger—train -----		
Milk -----		
Switching -----		
Special freight—train -----		
Other freight—train -----		
Water transfers—freight -----		
Water transfers—passenger -----		
Water transfers—vehicles and live stock -----		
Water transfers—other -----		
Total rail-line transportation revenue -----	\$96,142 04	\$88,081 13
Total water-line transportation revenue -----		
Total incidental operating revenue -----	9,801 39	1,169 00
Joint facility ----- Cr.		
Joint facility ----- Dr.		
Total joint facility operating revenue -----		
Total railway operating revenues -----	\$105,943 43	\$89,250 13

¹Debit item.²No revenue.³Not operating. Under construction.

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	California Southern Railroad Company	California Western Railroad and Navigation Company
Freight -----	\$3,500 99	\$179,050 39
Passenger -----		57,135 14
Excess baggage -----		530 00
Sleeping car -----		
Parlor and chair car -----		
Mail -----		4,118 58
Express -----		1,679 24
Other passenger—train -----		
Milk -----		
Switching -----		3,381 73
Special freight—train -----		303 00
Other freight—train -----		
Water transfers—freight -----		
Water transfers—passengers -----		
Water transfers—vehicles and livestock -----		
Water transfers—other -----		
Total rail-line transportation revenue -----	\$3,500 99	\$246,198 08
Total water-line transportation -----		
Total incidental operating revenue -----	47 00	12,212 44
Joint facility ----- Cr.		
Joint facility ----- Dr.		
Total joint facility operating revenue -----		
Total railway operating revenues -----	\$3,547 99	\$258,410 52

¹Not operating. Under construction.

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Diamond and Caldor Railway	Holton Interurban Railway Company
Freight	\$68,277 58	\$46,760 44
Passenger	1,592 40	6,155 17
Excess baggage		113 73
Sleeping car		
Parlor and chair car		
Mail		1,645 68
Express		6,416 87
Other passenger—train		
Milk		
Switching		84 09
Special freight—train		118 73
Other freight—train		
Water transfers—freight		
Water transfers—passenger		
Water transfers—vehicles and livestock		
Water transfers—other		
Total rail-line transportation revenue	\$69,869 98	\$61,294 71
Total water-line transportation		
Total incidental operating revenue		2,020 43
Joint facility Cr.		
Joint facility Dr.		
Total joint facility operating revenue		
Total railway operating revenues	\$69,869 98	\$63,315 14

¹Not operating. Under construction.

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Mount Tamalpais and Muir Woods Railway	Nevada- California- Oregon Railway
Freight	\$35 20	\$203,920 53
Passenger	149,378 54	78,994 99
Excess baggage		575 60
Sleeping car		746 22
Parlor and chair car		
Mail		24,896 40
Express		6,631 64
Other passenger—train		
Milk		
Switching		1,511 50
Special service—train		276 41
Other freight—train		
Water transfers—freight		
Water transfers—passenger		
Water transfers—vehicles and live stock		
Water transfers—other		
Total rail-line transportation revenue	\$149,413 74	\$317,553 29
Total water-line transportation revenue		
Total incidental operating revenue		4,590 11
Joint facility Cr.		
Joint facility Dr.		
Total joint facility operating revenue		
Total railway operating revenue	\$149,413 74	\$322,143 40

¹Not operating. Under construction.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ¹
\$1,752,405 80	\$76,177 07	\$129,080 96	\$152,252 48	\$73,854 91	-----
2,078,201 58	57,144 31	59,770 36	31,951 27	15,328 10	-----
6,500 69	1,015 99	20 65	508 12	-----	-----
-----	-----	-----	-----	-----	-----
67,557 95	2,557 29	3,314 19	5,212 09	220 16	-----
137,153 02	4,315 23	2,710 58	4,349 84	168 06	-----
449 94	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
290 15	-----	4,020 00	332 50	9,237 00	-----
6,617 80	132 20	-----	-----	-----	-----
1,716 00	-----	-----	-----	-----	-----
8,401 78	-----	-----	-----	-----	-----
140,672 55	-----	-----	-----	-----	-----
47,526 16	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$4,247,493 42	\$141,342 09	\$198,916 74	\$194,606 30	\$98,808 23	-----
72,104 39	2,851 47	1,061 40	1,528 42	2,189 39	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$4,319,597 81	\$144,193 56	\$199,978 14	\$196,134 72	\$100,997 62	-----

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company
Freight	\$10,392 46	\$63,055 16
Passenger	5,016 44	
Excess baggage	38 90	
Sleeping car		
Parlor and chair car		
Mail	263 86	
Express	1,017 67	
Other passenger—train		
Milk		
Switching		2,069 06
Special service—train		
Other freight—train		
Water transfers—freight		
Water transfers—passenger		
Water transfers—vehicles and live stock		
Water transfers—other		
Total rail-line transportation revenue	\$16,729 33	\$65,124 22
Total water-line transportation revenue		
Total incidental operating revenue	222 69	123 92
Joint facility	Cr.	
Joint facility	Dr.	
Total joint facility operating revenue		
Total railway operating revenue	\$16,952 02	\$65,248 14

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Santa Maria Valley Railroad Company
\$18,167 47	\$11,778 51	\$102,450 52	\$25,000 91	\$2,205,121 50	\$94,109 07
2,486 20	42,653 01	99,248 40	12,668 42	1,160,246 24	
	75	20 20	28 70	13,932 98	
614 62		3,492 68	1,844 21	1,003 60	
257 97	714 26	4,539 13	705 54	81,007 19	
	924 50	365 40		46,020 88	
		8,263 91		59,653 63	
	184 18	2,867 20		4,405 93	
		546 87		14,119 81	4,159 00
				379 40	
\$21,526 26	\$56,255 21	\$221,794 31	\$40,247 78	\$3,585,891 16	\$98,268 07
236 00	1,012 73	1,142 51	185 48	128,511 59	742 00
				1,572 84	
				\$1,572 84	
\$21,762 26	\$57,267 94	\$222,936 82	\$40,433 26	\$3,715,975 59	\$99,010 07

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Sierra Railway Company of California
Freight	\$279,341 91
Passenger	64,013 06
Excess baggage	643 30
Sleeping car	
Parlor and chair car	
Mail	8,285 20
Express	7,137 25
Other passenger—train	
Milk	
Switching	235 00
Special service—train	
Other freight—train	
Water transfers—freight	
Water transfers—passenger	
Water transfers—vehicles and live stock	
Water transfers—other	
Total rail-line transportation revenue	\$359,655 72
Total water-line transportation revenue	
Total incidental operating revenue	1,206 01
Joint facility	Or.
Joint facility	Dr.
Total joint facility operating revenue	
Total railway operating revenues	\$360,861 73

¹Debit item.²Privately owned. Not operating.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Rail- road Company	Stone Caanyon Railroad Company ²	Sugar Pine Railway Company	Sunset Railway Company
\$38,157,964 83		\$13,867 00		\$61,345 84	\$313,142 28
21,771,801 50		2,813 74			18,521 95
198,171 71					696 09
19,573 00					
1,027,879 94		775 76			5,605 58
1,675,850 45		164 93			8,350 20
470,527 88					15 20
325,231 78	16,228 00				37 50
14,199 64		15 00			
2,945 65					
74,208 69					
102,787 20					
292,917 07					
489 60					
\$64,134,543 89	\$16,228 00	\$17,636 43		\$61,345 84	\$346,368 80
262,180 12					
2,089,532 02	702 00	157 50		1,155 00	16,624 91
11,025 45					
14,665 60					
\$6,359 85					
\$66,492,615 88	\$16,930 00	\$17,793 93		\$62,500 84	\$339,743 89

TABLE No. 5

ABSTRACT OF OPERATING REVENUES OF STEAM ROADS OPER

	Tonopah and Tidewater Railroad Company
Freight	\$348,909 31
Passenger	34,885 67
Excess baggage	250 15
Sleeping car	
Parlor and chair car	
Mail	7,726 85
Express	2,834 18
Other passenger—train	
Milk	
Switching	
Special service—train	
Other freight—train	10 00
Water transfers—freight	
Water transfers—passenger	
Water transfers—vehicles and live stock	
Water transfers—other	
Total rail-line transportation revenue	\$394,616 16
Total water-line transportation revenue	
Total incidental operating revenue	9,383 59
Joint facility Cr.	
Joint facility Dr.	
Total joint facility operating revenue	
Total railway operating revenues	\$403,999 75

¹Debit item.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
\$47,032 87	\$27,410 31	\$2,232,645 45	\$167,559 31	\$10,256 24	\$60,028,422 76
3,862 50	2,333 40	811,371 05	243,271 58	5,483 30	33,409,378 45
		4,308 09	100 78		282,983 97
					746 22
			2,216 00		79,927 35
1,321 49	256 50	30,688 22	10,130 42	873 24	1,621,668 30
	75 95	86,117 98	4,761 99	2,654 53	2,448,146 30
		319 10	15 00		675,224 47
					24,299 73
	117 50	30,733 98	626 00		669,012 64
248 15		100 00			29,466 98
		142 00			4,813 65
					82,605 47
					243,459 75
					340,443 23
					489 60
\$52,465 01	\$30,193 66	\$3,196,425 87	\$428,681 08	\$19,267 31	\$99,941,088 87
296 75	396 27	108,240 49	715 77		296,549 79
					2,699,356 98
					\$16,987 47
					14,226 86
					\$2,760 61
\$52,761 76	\$30,589 93	\$3,304,666 36	\$429,396 85	\$19,267 31	\$102,939,756 25

TABLE

OPERATING EXPENSES OF CLASS "A" STEAM ROADS OPERATING

	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Maintenance of Way and Structures.</i>	
Superintendence	\$240,919 77
Roadway maintenance	738,700 00
Roadway depreciation	
Underground power tubes	
Underground power tubes—depreciation	
Tunnels and subways	928 28
Tunnels and subways—depreciation	
Bridges, trestles and culverts	483,441 65
Bridges, trestles and culverts—depreciation	
Elevated structures	
Elevated structures—depreciation	
Ties	390,358 26
Ties—depreciation	
Rails	267,827 85
Rails—depreciation	
Other track material	173,699 82
Other track material—depreciation	
Ballast	34,041 43
Ballast—depreciation	
Tracklaying and surfacing	811,209 62
Right-of-way fences	21,382 53
Right-of-way fences—depreciation	
Snow and sand fences and snowsheds	
Snow and sand fences and snowsheds—depreciation	
Crossings and signs	46,942 77
Crossings and signs—depreciation	
Station and office buildings	111,977 13
Station and office buildings—depreciation	
Roadway buildings	27,103 97
Roadway buildings—depreciation	
Water stations	50,670 22
Water stations—depreciation	
Fuel stations	9,566 01
Fuel stations—depreciation	
Shops and engine houses	63,195 18
Shops and engine houses—depreciation	
Grain elevators	
Grain elevators—depreciation	
Storage warehouses	
Storage warehouses—depreciation	
Wharves and docks	37,517 01
Wharves and docks—depreciation	
Coal and ore wharves	
Coal and ore wharves—depreciation	
Gas producing plants	
Gas producing plants—depreciation	
Telegraph and telephone lines	32,940 71
Telegraph and telephone lines—depreciation	
Signals and interlockers	34,785 25
Signals and interlockers—depreciation	
Power plant dams, canals and pipe lines	
Power plant dams, canals and pipe lines—depreciation	
Power plant buildings	
Power plant buildings—depreciation	
Power substation buildings	

No. 6.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Company	Total
\$61,238 95 152,732 41	\$33,965 02 40,271 50	\$515,359 50 946,326 36	\$26,177 90 49,824 14	\$877,661 14 1,927,854 41
4,453 41	3,655 74	125,889 77	26,694 30	161,621 50
72,273 27	28,122 01	579,061 72	59,711 01	1,222,609 66
		161 90		161 90
53,950 67	49,591 95	915,890 06	81,316 17	1,491,107 11
661 76	10,804 63	384,772 51	2,029 49	668,096 24
19,908 94	25,471 98	518,124 96	11,774 50	748,980 20
5,721 38	662 11	158,554 24	3,368 37	202,347 53
188,405 26 14,799 02	131,406 12 1,576 27	2,251,704 90 90,166 86	151,961 02 1,838 71	3,534,686 92 129,763 39
	25 81	98,870 86		98,896 67
9,103 36	1,549 45	46,716 26	1,952 17	106,264 01
38,146 52	7,231 88	275,315 52 42 45	6,940 25	439,611 30 42 45
2,097 55	3,834 17	50,281 32	757 43	84,074 44
4,419 74	1,537 82 7,621 75	23 58 112,036 10		1,561 40
			7,493 40	182,241 21
3,447 88	2,781 40	22,311 25 942 11	677 85	38,784 39 942 11
9,199 43	6,044 71	189,189 57 4,299 74	3,336 53	270,965 42 4,299 74
		26 25	2 99	29 24
18,173 72	527 95	132,303 72	1,326 06	189,848 46
		67 91		67 91
		2,880 62		2,880 62
8,254 64	5,574 62	51,436 30	4,224 73	102,431 00
6,654 85	1,806 30	154,494 73	2,158 72	199,899 85
		5 32		5 32
216 29	188 31	8,269 93 12,950 17		8,674 53 12,950 17
42 59		542 39		584 98

TABLE No. 6

OPERATING EXPENSES OF CLASS "A" STEAM ROADS OPERATING

	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Maintenance of Way and Structures—Continued.</i>	
Power substation buildings—depreciation.....	
Power transmission systems.....	
Power transmission systems—depreciation.....	
Power distribution systems.....	
Power distribution systems—depreciation.....	
Power line poles and fixtures.....	
Power line poles and fixtures—depreciation.....	
Underground conduits.....	
Underground conduits—depreciation.....	
Miscellaneous structures.....	493 01
Miscellaneous structures—depreciation.....	
Paving.....	645 29
Paving—depreciation.....	
Roadway machines.....	23,854 74
Roadway machines—depreciation.....	
Small tools and supplies.....	51,810 35
Removing snow, ice and sand.....	1,464 30
Assessments for public improvements.....	2,530 40
Injuries to persons.....	6,043 41
Insurance.....	28,626 31
Stationery and printing.....	7,066 66
Other expenses.....	1,316 46
Maintaining joint tracks, yards and other facilities—Dr.....	143,614 94
Maintaining joint tracks, yards and other facilities—Cr.....	176,343 12
Total maintenance of way and structures.....	\$3,768,330 21
<i>Maintenance of Equipment.</i>	
Superintendence.....	\$110,549 41
Shop machinery.....	50,101 20
Shop machinery—depreciation.....	
Power plant machinery.....	
Power plant machinery—depreciation.....	
Power substation apparatus.....	
Power substation apparatus—depreciation.....	
Steam locomotives—repairs.....	1,398,461 40
Steam locomotives—depreciation.....	190,480 36
Steam locomotives—retirements.....	7,958 03
Other locomotives—repairs.....	
Other locomotives—depreciation.....	
Other locomotives—retirements.....	
Freight train cars—repairs.....	546,339 52
Freight train cars—depreciation.....	221,301 46
Freight train cars—retirements.....	8,971 04
Passenger train cars—repairs.....	272,847 95
Passenger train cars—depreciation.....	234,366 04
Passenger train cars—retirements.....	5,477 84
Motor equipment of cars—repairs.....	5 14
Motor equipment of cars—depreciation.....	371 25
Motor equipment of cars—retirements.....	4,532 33
Floating equipment—repairs.....	32,232 01
Floating equipment—depreciation.....	38,306 10
Floating equipment—retirements.....	
Work equipment—repairs.....	39,757 34
Work equipment—depreciation.....	14,952 44
Work equipment—retirements.....	4,914 74

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Company	Total
-----	-----	2,431 06	-----	2,431 06
-----	-----	1,768 52	-----	1,768 52
-----	-----	7,939 48	-----	7,939 48
4,204 64	-----	30,919 42	-----	35 124 06
-----	-----	4,720 80	-----	4,720 80
-----	-----	6,086 10	-----	6,086 10
-----	-----	7,946 80	-----	7,946 80
-----	-----	514 17	-----	514 17
-----	-----	1,704 80	-----	1,704 80
1,222 73	1,493 32	3,038 06	19 93	6,267 05
-----	463 87	32,746 87	6,081 82	39,937 85
6,292 90	3,567 05	62,195 02	2,042 27	97,951 98
9,296 87	7,005 60	118,623 40	5,688 18	192,424 40
60 94	3,810 54	93,769 41	9,035 66	108,140 85
218 01	17 32	2,807 95	-----	5,573 68
2,963 17	648 06	31,987 22	2,001 67	43,643 53
3,580 21	1,557 59	34,124 86	5,657 79	73,546 76
1,145 73	954 14	12,734 22	635 00	22,535 75
-----	153 06	55,016 36	68	56,180 44
120 00	49,568 24	41,131 36	2,202 50	236,637 04
142,824 03	11,197 83	140,991 16	1535 74	1261,891 88
\$660,182 81	\$431,986 34	\$8,060,233 60	\$476,395 50	\$13,397,128 46
\$26,949 13	\$26,954 81	\$425,558 16	\$11,383 03	\$601,394 54
9,812 83	15,003 44	232,081 30	7,331 52	314,330 29
-----	-----	1,976 68	-----	1 976 68
4,287 45	1,686 45	29,582 38	-----	35,556 28
-----	-----	32,060 40	-----	32,060 40
374 18	-----	2,528 26	-----	2,902 44
-----	-----	21,690 59	-----	21,690 59
130,980 47	328,076 06	3,610,435 45	161,122 45	5,629,075 83
23,405 46	33,390 67	433,750 69	11,346 59	692,373 77
92 39	280 13	53,899 73	-----	62,230 28
-----	-----	711 66	-----	711 66
-----	-----	1,966 04	-----	1,966 04
-----	-----	223 12	-----	223 12
60,141 63	112,657 91	2,198,792 88	47,880 71	2,965,812 65
17,815 68	32,602 22	621,800 45	10,180 72	903,700 53
79 31	538 10	75,149 51	969 02	85,706 98
64,568 86	45,717 57	956,455 69	27,976 13	1,367,566 20
25,001 98	11,582 32	318,081 59	6,858 98	595,890 91
-----	681 70	932 01	-----	7,091 55
8,884 74	449 55	87,327 96	-----	96,667 39
5,494 29	119 88	49,694 51	-----	55,679 93
-----	-----	494 08	-----	5,026 41
42,016 38	-----	157,813 85	2,767 85	234,830 09
31,149 12	-----	52,686 19	3,517 94	125,659 35
12,127 89	5,025 52	198,560 15	9,614 99	265,085 89
5,580 38	2,526 80	91,106 96	3,284 25	117,450 83
59 67	182 66	9,917 02	3,719 72	18,793 81

TABLE No. 6

OPERATING EXPENSES OF CLASS "A" STEAM ROADS OPERATING

		The Atchison, Topeka and Santa Fe Rail- way Company
<i>Maintenance of Equipment—Continued.</i>		
Miscellaneous equipment—repairs		33
Miscellaneous equipment—depreciation		
Miscellaneous equipment—retirements		
Injuries to persons	3,115	40
Insurance	23,703	58
Stationery and printing	5,250	21
Other expenses	280	89
Maintaining joint equipment of terminals—Dr.	2,019	90
Maintaining joint equipment of terminals—Cr.	3,389	87
Total maintenance of equipment	\$3,212,906	04
<i>Traffic.</i>		
Superintendence	\$97,005	49
Outside agencies	169,708	61
Advertising	198,745	56
Traffic associations	9,651	53
Fast freight lines		
Industrial and immigration bureaus	14,081	03
Insurance	351	71
Stationery and printing	14,772	13
Other expenses	106	43
Total traffic expenses	\$504,422	49
<i>Transportation—Rail Line.</i>		
Superintendence	\$206,855	61
Dispatching trains	86,788	66
Station employees	1,107,292	85
Weighing, inspection and demurrage bureaus	12,615	53
Coal and ore wharves		
Station supplies and expenses	115,479	14
Yardmasters and their clerks	66,265	14
Yard conductors and brakemen	314,065	62
Yard, switch and signal tenders	6,933	49
Yard engine men	171,741	62
Yard motormen		
Fuel for yard locomotives	161,414	17
Yard switching power produced		
Yard switching power purchased		
Water for yard locomotives	17,508	98
Lubricants for yard locomotives	3,056	09
Other supplies for yard locomotives	2,266	61
Engine house expenses—yard	45,944	22
Yard supplies and expenses	2,971	38
Train engine men	843,684	50
Train motormen		
Fuel for train locomotives	1,426,605	17
Train power produced		
Train power purchased		
Water for train locomotives	180,664	24
Lubricants for train locomotives	29,293	56
Other supplies for train locomotives	15,538	72
Engine house expenses—train	254,275	72
Trainmen	874,698	26
Train supplies and expenses	214,924	85
Operating sleeping cars		

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Railway	Total	
		3,509 42		3,509 75	
		743 87		743 87	
		193 74		193 74	
1,432 33	846 30	25,070 31	1,341 01	31,805 35	
30,260 92	1,644 31	79,429 99	9,120 60	144,159 40	
1,031 81	1,666 33	17,483 04	702 50	26,133 89	
	8 91	2,583 57	10 57	2,883 94	
	14,359 95	9,120 07		25,499 92	
		4,192 37		7,582 24	
\$501,546 90	\$636,001 59	\$9,798,831 47	\$319,128 58	\$14,468,414 58	
\$24,429 88	\$30,526 81	\$365,277 16	\$29,044 67	\$546,284 01	
8,551 63	80,803 50	390,929 47	57,276 61	707,269 82	
28,424 78	29,653 95	324,387 49	15,274 67	596,486 45	
1,593 44	5,874 56	30,385 34	4,683 10	52,187 97	
1,028 18	2,660 42	106,194 67	547 96	124,512 26	
6 00	66 83	747 27	125 88	1,297 69	
4,889 84	6,216 00	64,227 53	5,211 07	95,326 57	
23 75		2,459 88	34 41	2,624 47	
\$68,947 50	\$155,802 07	\$1,284,618 81	\$112,198 37	\$2,125,989 24	
\$31,914 13	\$27,034 57	\$412,292 50	\$21,106 31	\$699,203 12	
15,111 99	9,564 95	211,716 35	11,972 06	335,154 01	
238,283 45	118,916 97	2,705,424 28	136,689 78	4,306,607 33	
2,391 79	2,273 18	44,108 57	489 92	61,878 99	
		7 12		7 12	
17,578 19	8,178 01	236,152 59	18,091 50	395,479 43	
3,382 10	5,703 45	253,676 94	5,249 98	334,277 61	
22,770 68	28,622 42	731,297 38	17,992 62	1,114,748 72	
5,759 39	487 66	60,861 72	344 77	74,387 03	
13,023 02	17,445 71	393,016 26	11,081 81	606,308 42	
734 70		4,538 52		5,273 22	
14,922 44	18,705 16	389,071 74	12,568 87	596,682 38	
		4,437 16		4 437 16	
733 23	627 64	55,230 39	1,281 42	75,381 66	
271 85	311 08	5,922 81	155 87	9,717 70	
287 05	633 82	9,609 23	231 28	13,027 99	
2,936 01	5,839 62	138,915 69	1,355 61	194,991 15	
640 52	533 79	18,280 85	538 27	22,964 81	
119,341 37	182,702 09	2,385,307 69	134,585 24	3,665,620 89	
28,628 99	494 62	143,621 72		172,745 33	
191,890 64	325,232 69	4,104,929 43	289,514 22	6,338,172 15	
36,046 63		82,610 49		118,657 12	
50,424 00		62,194 12		112,618 12	
11,204 12	21,451 04	267,331 43	14,092 73	494,743 56	
3,291 75	5,519 06	67,616 98	3,848 57	109,569 92	
4,857 45	6,378 42	71,673 21	4,252 09	102,699 89	
44,139 74	66,096 54	692,391 92	30,222 46	1,087,126 38	
222,309 16	176,462 61	2,853,276 99	138,391 84	4,265,138 86	
50,079 70	50,640 35	832,545 28	31,070 18	1,179,260 36	

TABLE NO. 6

OPERATING EXPENSES OF CLASS "A" STEAM ROADS OPERATING

	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Transportation—Rail Line—Continued.</i>	
Signal and interlocker operation.....	45,819 22
Crossing protection	28,063 63
Drawbridge operation	5,076 86
Telegraph and telephone operation.....	50,797 11
Operating floating equipment.....	202,776 06
Express service	
Stationery and printing.....	47,474 87
Other expenses	12,488 72
Insurance	16,747 11
Clearing wrecks	14,580 26
Damage to property.....	11,034 32
Damage to live stock on right of way.....	6,793 26
Loss and damage—freight.....	77,536 80
Loss and damage—baggage	2,768 07
Injuries to persons.....	194,282 38
Operating joint yards and terminals—Dr.....	41,758 37
Operating joint yards and terminals—Cr.....	168,442 17
Operating joint tracks and facilities—Dr.....	44,056 84
Operating joint tracks and facilities—Cr.....	189,212 79
Total transportation—rail line.....	\$6,805,283 05
<i>Transportation—Water Line.</i>	
Operation of vessels.....	
Operation of terminals.....	
Incidental	
Total transportation—water line.....	
<i>Miscellaneous Operations.</i>	
Dining and buffet service.....	
Hotels and restaurants.....	
Grain elevators	
Stockyards	
Producing power sold	
Other miscellaneous operations.....	
Total miscellaneous operations.....	
<i>General.</i>	
Salaries and expenses of general officers.....	\$61,883 53
Salaries and expenses of clerks and attendants.....	154,478 11
General office supplies and expenses.....	32,142 87
Law expenses	56,810 45
Insurance	192 28
Relief department expenses.....	
Pensions	10,086 54
Stationery and printing.....	13,791 19
Valuation expenses	40,160 64
Other expenses	21,548 72
General joint facilities—Dr.....	
General joint facilities—Cr.....	
Total general expenses.....	\$391,094 38
Transportation for investment—Cr.....	1837,374 46

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Railway	Total
11,312 53	4,560 57	306,278 86	2,970 39	370,941 57
3,479 84	3,003 38	140,316 02	5,646 42	180,509 29
5,885 63	1,170 44	24,062 22	77 90	36,273 05
100 01	3,788 58	67,654 43	2,818 09	125,158 22
239,543 73	-----	534,329 24	39,481 25	1,016,130 28
16,331 66	8,353 33	110,146 97	6,577 56	188,884 39
1,940 05	247 38	38,008 27	708 71	53,393 13
1,379 53	937 88	16,151 92	2,025 31	37,241 75
3,583 37	3,222 05	45,459 97	4,544 64	71,390 29
1,758 68	3,188 36	41,832 40	754 00	58,567 76
2,101 89	3,585 39	17,210 42	1,607 30	31,298 26
4,858 98	19,596 21	262,714 09	17,387 72	382,093 80
531 30	179 05	2,554 02	116 82	6,015 62
14,009 59	5,651 73	182,293 26	7,597 18	403,834 14
10,003 20	90,435 25	156,102 83	18,166 61	316,466 26
8,212 66	11,286 90	142,250 21	11,151 54	121,343 48
-----	37,006 52	11,782 47	5,629 27	98,475 10
-----	11,419 89	191,523 03	1643 89	182,799 60
\$1,441,561 42	\$1,262,074 78	\$19,061,183 51	\$999,307 50	\$29,569,410 26
-----	-----	\$147,068 39	-----	\$147,068 39
-----	-----	31,973 50	-----	31,973 50
-----	-----	1,398 38	-----	1,398 38
-----	-----	\$180,440 27	-----	\$180,440 27
\$3,129 81	\$62,577 34	\$990,732 74	\$45,026 37	\$1,101,466 26
1,111 40	40,710 48	317,080 70	25,560 82	384,463 40
-----	-----	-----	-----	-----
-----	402 93	9,281 84	-----	9,684 77
-----	-----	-----	872 71	872 71
\$4,241 21	\$103,690 75	\$1,317,095 28	\$71,459 90	\$1,496,487 14
\$11,624 61	\$12,991 57	\$142,693 10	\$16,330 32	\$245,523 18
41,485 60	45,162 65	822,442 49	45,933 67	1,109,502 52
8,536 82	4,918 28	77,209 05	5,496 81	128,303 83
10,628 09	14,013 89	230,268 70	14,387 92	326,109 05
68 87	127 46	1,618 17	343 79	2,350 57
-----	-----	3,673 27	-----	3,673 27
8,730 98	66 84	194,151 19	-----	213,035 55
2,495 43	3,719 66	58,234 16	3,547 56	81,788 00
10,783 38	6,155 92	107,386 25	7,072 03	171,558 22
2,060 34	416 85	49,569 51	580 81	74,176 23
-----	1,001 41	3,940 02	16 81	4,958 24
-----	114 39	-----	-----	114 39
\$96,414 12	\$88,560 14	\$1,691,185 91	\$93,709 72	\$2,360,964 27
¹ \$19,938 83	¹ \$9,516 14	¹ \$156,720 92	-----	¹ \$223,550 35

TABLE No. 6

OPERATING EXPENSES OF CLASS "A" STEAM ROADS OPERATING

	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Recapitulation of Expenses.</i>	
Maintenance of way and structures-----	\$3,768,330 21
Maintenance of equipment-----	3,212,906 04
Traffic -----	504,422 49
Transportation—rail line -----	6,805,283 05
Transportation—water line -----	
Miscellaneous operations -----	
General -----	391,094 38
Transportation for investment—Cr.-----	¹ 37,374 46
Grand total railway operating expenses-----	\$14,644,661 71
Ratio of operating expenses to operating revenue-----	59.98%

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Southern Pacific Company	Western Pacific Railway	Total	
\$660,182 81	\$431,986 34	\$8,060,233 60	\$476,395 50	\$13,397,128 46	
501,546 90	636,001 59	9,798,831 47	319,128 58	14,468,414 58	
68,947 50	155,802 07	1,284,618 81	112,198 37	2,125,989 24	
1,441,561 42	1,262,074 78	19,061,183 51	999,307 50	29,569,410 26	
		180,440 27		180,440 27	
4,241 21	103,690 75	1,317,095 28	71,459 90	1,496,487 14	
96,414 12	88,560 14	1,691,185 91	93,709 72	2,360,964 27	
¹ 19,938 83	¹ 9,516 14	¹ 156,720 92		¹ 223,550 35	
\$2,752,955 13	\$2,668,599 53	\$41,236,867 93	\$2,072,199 57	\$63,375,283 87	
63.73%	59.39%	62.01%	62.75%		

TABLE NO. 6

OPERATING EXPENSES OF CLASS "B" STEAM ROADS OPERATING

	California Western Railroad and Navigation Company
<i>Maintenance of Way and Structures.</i>	
Superintendence	\$1,133 48
Maintaining roadway and track	18,618 87
Maintaining track structures	5,533 77
Maintaining auxiliary structures	332 22
Depreciation of way and structures	
Injuries to persons	
Other way and structure expense	177 43
Maintaining joint tracks, yards and other facilities	Dr.
Maintaining joint tracks, yards and other facilities	Cr.
Total maintenance of way and structures	\$25,795 77
<i>Maintenance of Equipment.</i>	
Superintendence	\$564 12
Repairs of machinery and other apparatus	152 69
Depreciation of machinery and other apparatus	
Locomotive repairs	6,942 62
Locomotive depreciation and retirements	
Car repairs	17,193 12
Car depreciation and retirements	
Floating equipment repairs	
Floating equipment, depreciation and retirements	
Work equipment repairs	1,648 66
Work equipment depreciation and retirements	
Miscellaneous equipment repairs	
Miscellaneous equipment, depreciation and retirements	
Injuries to persons	
Other equipment expenses	16 00
Maintaining joint equipment at terminals	Dr.
Maintaining joint equipment at terminals	Cr.
Total maintenance of equipment	\$26,211 83
<i>Traffic.</i>	
Traffic expenses	\$2,168 68
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching	\$2,528 79
Station service	4,189 90
Yard enginemen and motormen	2,601 46
Other yard employees	4,359 98
Fuel for yard locomotives	2,407 45
Power for yard locomotives	
Other yard expenses	758 18
Train enginemen and motormen	6,302 08
Fuel for train locomotives	16,983 08
Power for train locomotives	
Other train locomotive supplies and expenses	3,004 08
Trainmen	7,685 73
Train supplies and expenses	650 95
Injuries to persons	
Loss and damage	
Other casualty expenses	201 68
Other rail transportation expenses	519 50
Operating joint yards and terminals	Dr. 1,546 97
Operating joint yards and terminals	Cr.
Operating joint tracks and facilities	Dr.
Operating joint tracks and facilities	Cr.
Total transportation—rail line	\$53,739 83

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Death Valley Railroad Company	McCloud River Railroad Company	Nevada- California- Oregon Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
\$589 94	\$748 12	\$3,930 32	\$1,241 26	\$3,129 79	\$2,491 19
2,196 74	46,850 13	45,426 08	7,116 33	66,182 24	30,860 18
722 92	3,102 87	2,605 24	2,615 29	8,573 67	6,533 15
150 38	2,227 26	3,950 17	1,345 65	915 00	829 12
-----	-----	16,840 08	-----	-----	524 10
-----	185 00	206 95	1,724 24	-----	-----
287 16	1,318 42	2,911 96	12 84	2,529 99	795 99
169 37	24 00	14 51	260 53	-----	-----
-----	-----	-----	-----	-----	-----
\$4,116 51	\$54,455 80	\$75,885 31	\$14,316 14	\$81,330 69	\$42,033 73
-----	-----	-----	-----	-----	-----
\$536 02	\$2,916 50	\$1,519 69	\$1,250 90	\$2,522 38	\$2,460 91
15 00	367 34	254 56	521 92	377 75	264 16
-----	-----	-----	-----	-----	-----
747 19	14,378 03	14,283 19	5,882 49	18,000 40	13,408 65
531 88	5,736 43	2,697 68	1,236 00	8,576 88	1,388 40
2,766 50	21,613 38	10,044 47	3,017 97	7,018 29	6,056 19
1,044 56	21,446 59	4,509 59	2,772 00	8,767 06	3,579 94
-----	-----	-----	-----	-----	-----
-----	1,193 34	1,309 20	-----	1,569 32	74 45
-----	2,362 80	1,325 82	138 00	1,470 72	346 32
-----	-----	-----	-----	-----	-----
-----	-----	-----	1,724 25	-----	-----
43 14	1,512 25	510 67	1 00	1,156 96	554 03
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$5,684 29	\$71,526 71	\$36,454 87	\$16,544 53	\$49,459 76	\$28,133 95
-----	-----	-----	-----	-----	-----
\$993 09	\$689 21	\$8,395 28	\$1,587 97	\$4,764 44	\$2,446 94
-----	-----	-----	-----	-----	-----
\$561 64	\$7,731 79	\$2,886 83	\$1,411 28	\$3,204 95	\$2,703 99
528 33	4,730 60	9,493 31	7,869 19	13,137 33	14,423 44
-----	1,997 39	-----	-----	2,310 90	-----
-----	3,041 93	-----	-----	4,413 55	-----
-----	3,386 20	-----	-----	280 43	-----
-----	-----	-----	-----	740 02	-----
-----	837 64	-----	190 52	148 22	-----
3,169 80	11,364 37	13,438 08	5,015 94	9,826 34	10,401 25
5,720 60	30,011 98	31,858 18	9,569 28	20,145 12	7,956 98
-----	-----	-----	-----	407 74	3,392 86
1,682 33	4,734 84	5,807 68	1,983 59	7,736 99	4,688 55
2,933 95	15,201 54	10,350 66	4,271 06	13,924 50	12,264 65
124 10	1,249 10	4,069 36	1,130 91	2,744 46	1,965 70
-----	108 00	860 50	3,455 53	-----	-----
-----	28 44	5,443 97	395 56	87 38	145 58
14 86	577 35	1,919 80	88 80	1,687 64	140 36
97 19	634 07	933 41	747 23	2,601 11	2,738 04
976 01	-----	-----	-----	-----	-----
-----	1,110 00	1,349 29	6,132 40	-----	-----
-----	-----	-----	-----	-----	-----
\$15,808 81	\$86,745 24	\$88,411 07	\$42,261 29	\$83,396 68	\$60,821 40

TABLE No. 6

OPERATING EXPENSES OF CLASS "B" STEAM ROADS OPERATING

	California Western Railroad and Navigation Company
<i>Transportation—Water Line.</i>	
Transportation—water line	
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	
<i>General.</i>	
Administration	\$3,166 21
Insurance—general	379 23
Valuation expenses	
Other general expenses	474 98
General joint facility expenses.....	Dr.
General joint facility expenses.....	Cr.
Total general expenses.....	\$4,020 42
Transportation for investment.....	Cr.
<i>Recapitulation.</i>	
Maintenance of way and structures.....	\$25,795 77
Maintenance of equipment.....	26,211 83
Traffic	2,168 68
Transportation—rail line	53,739 83
Transportation—water line	
Miscellaneous operations	
General	4,020 42
Transportation for investment.....	Cr.
Total operating expenses.....	\$111,936 53
Ratio of operating expenses to operating revenues.....	43.32%

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Death Valley Railroad Company	McCloud River Railroad Company	Nevada- California- Oregon Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
		\$3,031 92			
\$2,132 24	\$27,325 26	\$19,363 21	\$12,261 13	\$15,100 69	\$11,816 92
7 00	85 00	80 31		330 41	24 95
311 79	1,868 16	5 62	486 33	16 52	120 67
220 99	864 60	846 03	2,418 54	832 92	492 09
\$2,672 02	\$30,143 02	\$20,295 17	\$15,166 00	\$16,280 54	\$12,454 63
				¹ \$4,500 00	
\$4,116 51	\$54,455 80	\$75,885 31	\$14,316 14	\$81,330 69	\$42,033 73
5,684 29	71,526 71	36,454 87	16,544 53	49,459 76	28,133 05
993 09	689 21	8,395 28	1,587 97	4,764 44	2,446 94
15,808 81	86,745 24	88,411 07	42,261 29	83,396 68	60,821 40
		3,031 92			
2,672 02	30,143 02	20,295 17	15,166 00	16,280 54	12,454 63
				¹ 4,500 00	
\$29,274 72	\$243,559 98	\$232,473 62	\$89,875 93	\$230,732 11	\$145,889 75
23.70%	77.60%	72.16%	62.33%	115.38%	74.38%

TABLE No. 6

OPERATING EXPENSES OF CLASS "B" STEAM ROADS. OPERATING

	San Diego and Southeastern Railway Company
<i>Maintenance of Way and Structures.</i>	
Superintendence	\$5,163 49
Maintaining roadway and track	35,412 38
Maintaining track structures	8,355 58
Maintaining auxiliary structures	1,569 71
Depreciation of way and structures	
Injuries to persons	44 67
Other way and structure expense	4,059 97
Maintaining joint tracks, yards and other facilities..... Dr.	1,393 74
Maintaining joint tracks, yards and other facilities..... Cr.	331 05
Total maintenance of way and structures	\$55,668 49
<i>Maintenance of Equipment.</i>	
Superintendence	\$2,425 02
Repairs of machinery and other apparatus	322 74
Depreciation of machinery and other apparatus	
Locomotive repairs	11,284 40
Locomotive depreciation and retirements	5,149 15
Car repairs	12,765 51
Car depreciation and retirements	36,192 16
Floating equipment repairs	
Floating equipment, depreciation and retirements	
Work equipment repairs	239 71
Work equipment depreciation and retirements	124 88
Miscellaneous equipment repairs	2 37
Miscellaneous equipment, depreciation and retirements	8 77
Injuries to persons	
Other equipment expenses	2,139 11
Maintaining joint equipment at terminals..... Dr.	
Maintaining joint equipment at terminals..... Cr.	
Total maintenance of equipment	\$70,653 82
<i>Traffic.</i>	
Traffic expenses	\$10,889 52
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching	\$4,646 46
Station service	15,806 22
Yard enginemen and motormen	
Other yard employees	
Fuel for yard locomotives	
Power for yard locomotives	
Other yard expenses	
Train enginemen and motormen	18,031 50
Fuel for train locomotives	15,115 93
Power for train locomotives	11,765 20
Other train locomotive supplies and expenses	5,021 60
Trainmen	21,542 69
Train supplies and expenses	4,027 47
Injuries to persons	399 10
Loss and damage	103 96
Other casualty expenses	5,053 20
Other rail transportation expenses	1,761 96
Operating joint yards and terminals..... Dr.	
Operating joint yards and terminals..... Cr.	
Operating joint tracks and facilities..... Dr.	648 96
Operating joint tracks and facilities..... Cr.	150 70
Total transportation—rail line	\$103,878 55

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

San Joaquin and Eastern Railway Company	Sierra Railway Company of California	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Yosemite Valley Railroad Company	Total
\$3,204 80	\$4,790 90	\$2,211 37	\$4,615 96	\$1,870 96	\$35,121 58
21,984 84	44,264 92	21,018 19	35,158 21	38,825 57	413,914 68
7,364 62	6,982 42	3,185 31	7,857 56	4,473 96	67,906 36
1,564 01	1,745 66	879 40	1,024 79	1,383 07	17,916 44
					17,364 18
129 53	1,088 80	4 00	143 16		3,526 35
1,579 49	524 20	1,133 39	2,859 96	991 46	19,182 26
	98 88	10,560 91			12,521 94
	1,572 00		169 37		12,072 42
\$35,827 29	\$57,923 78	\$38,992 57	\$51,490 27	\$47,545 02	\$585,381 37
\$1,272 20	\$3,081 42	\$4,253 96	\$4,259 47	\$3,340 80	\$26,403 39
60 61	1,107 88		998 79	868 81	5,006 87
6,321 57	13,897 33	17,621 58	15,715 13	7,879 73	146,362 31
5,349 54	2,904 72	2,159 12	1,955 14	3,096 24	40,781 23
2,987 58	6,228 38	13,224 58	4,951 41	8,013 92	115,881 30
1,352 96	1,989 84	3,849 52	3,642 74	8,699 64	97,846 60
	74 87	10 51	1,534 59	25 24	7,679 89
	261 96	13 56	250 55	210 00	6,504 61
			29 67		32 04
					8 77
1 34	50 00		139 59		1,915 18
13 24	115 09	2 57	599 97	379 53	7,043 56
		960 71			960 71
\$17,359 04	\$29,711 49	\$38,096 11	\$34,077 05	\$32,513 91	\$456,426 46
\$6,497 29	\$4,337 27	\$573 13	\$20,937 47	\$13,810 06	\$78,090 35
\$1,797 97	\$7,177 94	\$641 27	\$4,451 27	\$2,945 97	\$42,690 15
3,826 42	13,343 18	18,528 32	9,582 75	9,496 89	124,955 88
					6,909 75
					11,815 46
					6,074 08
					740 02
					1,934 56
4,463 18	10,697 21	10,770 41	6,345 37	10,336 57	120,162 10
7,310 69	21,187 09	16,103 64	17,994 03	21,327 40	221,284 00
					15,565 80
3,144 68	4,693 82	7,031 84	7,270 40	3,316 82	60,117 22
3,828 27	11,395 81	16,678 52	6,498 50	12,827 04	139,402 92
421 98	1,240 88	6,188 73	5,888 04	3,903 81	33,605 49
103 49	88 00		1,671 36	738 25	7,424 23
27 11	359 62	813 75	112 09	38 69	7,556 15
269 60	275 93	121 65	578 91	596 03	11,530 81
116 50	1,235 59	1,717 00	3,075 01	1,205 32	17,381 93
		20,984 14			23,507 12
			1976 01		1976 01
816 34	435 17	1,517 60			12,009 76
	1392 96				1443 66
\$26,126 23	\$71,737 28	\$101,096 87	\$62,491 72	\$66,732 79	\$863,247 76

TABLE No. 6

OPERATING EXPENSES OF CLASS "B" STEAM ROADS OPERATING

	San Diego and Southeastern Railway Company
<i>Transportation—Water Line.</i>	
Transportation—water line	
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	
<i>General.</i>	
Administration	\$27,062 08
Insurance—general	105 34
Valuation expenses	2,341 52
Other general expenses	7,519 84
General joint facility expenses	Dr.
General joint facility expenses	Cr.
Total general expenses	\$37,028 78
Transportation for investment	Cr. 1593 02
<i>Recapitulation.</i>	
Maintenance of way and structures	\$55,668 49
Maintenance of equipment	70,653 82
Traffic	10,889 52
Transportation—rail line	103,878 55
Transportation—water line	
Miscellaneous operations	
General	37,028 78
Transportation for investment	Cr. 1593 02
Total operating expenses	\$277,526 14
Ratio of operating expenses to operating revenues	124.49%

¹Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

San Joaquin and Eastern Railway Company	Sierra Railway Company of California	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Yosemite Valley Railroad Company	Total
			\$8,838 87		\$11,870 79
\$6,150 30	\$14,054 16	\$6,665 51	\$8,589 61	\$6,139 57	\$159,826 89
			23 84	23 83	1,059 91
110 34		895 42	1,099 61	328 40	6,784 38
195 26	961 80	195 81	647 58	898 20	16,568 64
			2 97		2 97
\$6,455 90	\$15,015 96	\$7,256 74	\$10,363 61	\$7,090 00	\$184,242 79
		16 21	1958 98		16,058 21
\$35,827 29	\$57,923 78	\$38,992 57	\$51,490 27	\$47,545 02	\$585,331 37
17,359 04	29,711 49	38,096 11	34,077 05	32,513 91	456,426 46
6,497 29	4,337 27	573 13	20,937 47	13,810 06	78,090 35
26,126 23	71,737 28	101,096 87	62,491 72	66,732 79	863,247 76
			8,838 87		11,870 79
6,455 90	15,015 96	7,256 74	10,363 61	7,090 00	184,242 79
		16 21	1958 98		16,058 21
\$92,265 75	\$178,725 78	\$186,009 21	\$187,240 01	\$167,691 78	\$2,173,201 31
228.19%	49.53%	54.75%	46.35%	39.05%	

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
<i>Maintenance of Way and Structures.</i>		
Superintendence		\$1,552 10
Road maintenance	\$13,498 74	5,717 40
Maintaining buildings, etc.....	1,240 88	4,224 54
Depreciation of way and structures.....		8,376 40
Miscellaneous expenses	1,232 87	891 63
Maintaining joint way and structures..... Dr.		
Maintaining joint way and structures..... Cr.		
Total maintenance of way and structures.....	\$15,972 49	\$20,762 07
<i>Maintenance of Equipment.</i>		
Superintendence	\$259 51	
Repairs of machinery and other apparatus.....	22 50	\$174 45
Locomotive repairs	2,741 61	890 06
Car repairs	1,198 34	1,131 17
Other equipment repairs	418 06	534 85
Equipment depreciation and retirements.....	3,411 36	1,830 92
Miscellaneous equipment expenses.....	1,309 64	
Maintaining joint equipment at terminals..... Dr.		
Maintaining joint equipment at terminals..... Cr.		
Total maintenance of equipment.....	\$9,361 02	\$4,561 45
<i>Traffic.</i>		
Traffic expenses.....	\$132 98	
<i>Transportation—Rail Line.</i>		
Superintendence and dispatching.....	\$1,500 00	\$1,500 00
Station service	8,511 53	2,280 00
Yard employees		5,570 40
Fuel for yard locomotives.....		
Miscellaneous yard expenses.....		
Operating joint yards and terminals..... Dr.		
Operating joint yards and terminals..... Cr.		
Train employees	4,964 43	8,141 10
Fuel for train locomotives.....	4,287 48	2,941 42
Other train expenses.....	1,667 41	293 84
Injuries to persons.....	6 00	
Loss and damage.....	170 75	44 34
Other casualty expenses.....	685 47	
Other rail transportation expenses.....	364 16	385 66
Operating joint tracks and facilities..... Dr.		
Operating joint tracks and facilities..... Cr.		
Total transportation—rail line.....	\$22,157 23	\$21,156 76
<i>Transportation—Water Line.</i>		
Transportation—water line		
<i>Miscellaneous Operations.</i>		
Miscellaneous operations	\$6,735 54	

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company ¹	California, Shasta and Eastern Rail- way Company ²	California Southern Railroad Company
\$3,000 00	\$323 80	\$400 00			
3,205 03	6,620 58	2,151 90			
46 42	173 81				
	355 23				
	325 95				
\$6,251 45	\$7,799 37	\$2,551 90			
	\$3 86	\$400 00			
\$4,811 65	975 48	432 88			
43 34	416 63	95 40			
	85 80				
	2,607 30				
	168 89	7 70			
\$4,854 99	\$4,257 96	\$935 98			
\$2,444 79	\$14 93				\$263 28
	\$651 81	\$400 00			
1,627 50	1,759 27				\$203 96
547 25	783 14				
	364 91				
	33 41				
	1,097 80				
3,351 39	3,406 82	1,745 12			
2,353 78	3,119 90	206 24			
12 10	663 52	48 14			
	84 92				
	197 92				
	120 00				198 10
	240 75				
\$7,892 02	\$12,524 17	\$2,399 50			\$402 06

TABLE NO. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Amador Central Railroad Company	Arcata and Mad River Railroad Company
<i>General.</i>		
Administration	\$6,581 48	
Insurance—general	166 07	\$1,790 44
Valuation expenses		
Other general expenses	125 21	470 42
General joint facility expenses.....Dr.		
General joint facility expenses.....Cr.		
Total general expenses.....	\$6,872 76	\$2,260 86
<i>Recapitulation.</i>		
Maintenance of way and structures.....	\$15,972 49	\$20,762 07
Maintenance of equipment.....	9,361 02	4,561 45
Traffic expenses	132 98	
Transportation—rail line	22,157 23	21,156 76
Transportation—water line		
Miscellaneous operations	6,735 54	
General	6,872 76	2,260 86
Transportation for investment.....Cr.		
Grand total railway operating expenses.....	\$61,232 02	\$48,741 14
Ratio of operating expenses to operating revenues..	57.79%	54.61%

¹Under construction.²Not operating.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company ¹	California, Shasta and Eastern Rail- way Company ²	California Southern Railroad Company
\$1,800 00	\$2,658 20 8 00	\$737 01			\$93 75
157 03	3 58	12 80			230 78
\$1,957 03	\$2,669 78	\$749 81			\$324 53
\$6,251 45	\$7,799 37	\$2,551 90			
4,854 99	4,257 96	935 98			
2,444 79	14 93				\$263 28
7,892 02	12,524 17	2,399 50			402 06
1,957 03	2,669 78	749 81			324 53
\$23,400 28	\$27,266 21	\$6,637 19			\$989 87
70.06%	97.23%	71.91%			27.89%

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Camino, Placerville and Lake Tahoe Railroad Company
<i>Maintenance of Way and Structures.</i>	
Superintendence	\$862 50
Road maintenance	1,940 77
Maintaining buildings, etc.	
Depreciation of way and structures	
Miscellaneous expenses	
Maintaining joint way and structures	Dr.
Maintaining joint way and structures	Cr.
Total maintenance of way and structures	\$2,803 27
<i>Maintenance of Equipment.</i>	
Superintendence	\$862 50
Repairs of machinery and other apparatus	
Locomotive repairs	88 30
Car repairs	
Other equipment repairs	
Equipment depreciation and retirements	
Miscellaneous equipment expenses	
Maintaining joint equipment at terminals	Dr.
Maintaining joint equipment at terminals	Cr.
Total maintenance of equipment	\$950 80
<i>Traffic.</i>	
Traffic expenses	
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching	\$1,725 00
Station service	
Yard employees	
Fuel for yard locomotives	
Miscellaneous yard expenses	
Operating joint yards and terminals	Dr.
Operating joint yards and terminals	Cr.
Train employees	2,030 60
Fuel for train locomotives	517 96
Other train expenses	118 74
Injuries to persons	
Loss and damage	8 60
Other casualty expenses	
Other rail transportation expenses	830 34
Operating joint tracks and facilities	Dr.
Operating joint tracks and facilities	Cr.
Total transportation—rail line	\$5,231 24
<i>Transportation—Water Line.</i>	
Transportation—water line	
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Cement, Tolenas and Tidewater Railroad Company	Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company ¹	Colusa and Hamilton Railroad Company ¹	Diamond and Caldor Railway	Holton Interurban Railway Company
\$2,402 55				\$779 15	\$919 13
4,498 03				12,802 71	3,623 11
145 93				73 30	582 00
					20 52
133 83				114 84	609 97
					120 00
\$7,180 34				\$13,770 00	\$5,874 73
\$1,200 00					650 00
7,870 13				\$3,294 28	3,535 02
786 65				2,860 52	1,362 39
18 68				3 17	13 40
4,264 80					2,894 16
				40 70	80 99
\$14,140 26				\$6,198 67	\$8,535 96
\$3,720 85				\$1,500 00	\$394 47
\$1,803 00				\$2,255 81	\$1,627 92
2,496 19				805 23	5,074 47
1,655 00					
1,937 15					
2,240 76					
4,851 43				5,304 82	7,190 18
4,259 95				6,107 79	6,974 76
501 69				752 98	2,019 35
3 46				44	33 78
14 29				1,252 33	180 78
25				52 65	640 58
					3,512 85
\$19,763 17				\$16,532 05	\$27,254 67

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Camino. Placerville and Lake Tahoe Railroad Company
<i>General.</i>	
Administration	
Insurance—general	\$364 98
Valuation expenses	
Other general expenses.....	1,689 51
General joint facility expenses.....Dr.	
General joint facility expenses.....Cr.	
Total general expenses.....	\$2,054 49
<i>Recapitulation.</i>	
Maintenance of way and structures.....	\$2,803 27
Maintenance of equipment.....	950 80
Traffic expenses	
Transportation—rail line	5,231 24
Transportation—water line	
Miscellaneous operations	
General	2,054 49
Transportation for investment.....Cr.	
Grand total railway operating expenses.....	\$11,039 80
Ratio of operating expenses to operating revenues.....	217.20%

¹Under construction.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Cement, Tolinas and Tidewater Railroad Company	Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company ¹	Colusa and Hamilton Railroad Company ¹	Diamond and Calder Railway	Holton Interurban Railway Company
\$6,184 04				\$4,338 12	\$7,366 44
835 51				974 07	7 88
8 45					63 46
125 85				791 37	86 39
\$7,153 85				\$6,103 56	\$7,524 17
\$7,180 34				\$13,770 00	\$5,874 73
14,140 26				6,198 67	8,535 96
3,720 85				1,500 00	394 47
19,763 17				16,532 05	27,254 67
7,153 85				6,103 56	7,524 17
\$51,958 47				\$44,104 28	\$49,584 00
82.38%				63.12%	78.31%

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Hueneme, Malibu and Southern Rail- way Company ¹
<i>Maintenance of Way and Structures.</i>	
Superintendence	-----
Road maintenance	-----
Maintaining buildings, etc.	-----
Depreciation of way and structures	-----
Miscellaneous expenses	-----
Maintaining joint way and structures	Dr.
Maintaining joint way and structures	Cr.
Total maintenance of way and structures	-----
<i>Maintenance of Equipment.</i>	
Superintendence	-----
Repairs of machinery and other apparatus	-----
Locomotive repairs	-----
Car repairs	-----
Other equipment repairs	-----
Equipment depreciation and retirements	-----
Miscellaneous equipment expenses	-----
Maintaining joint equipment at terminals	Dr.
Maintaining joint equipment at terminals	Cr.
Total maintenance of equipment	-----
<i>Traffic.</i>	
Traffic expenses	-----
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching	-----
Station service	-----
Yard employees	-----
Fuel for yard locomotives	-----
Miscellaneous yard expenses	-----
Operating joint yards and terminals	Dr.
Operating joint yards and terminals	Cr.
Train employees	-----
Fuel for train locomotives	-----
Other train expenses	-----
Injuries to persons	-----
Loss and damage	-----
Other casualty expenses	-----
Other rail transportation expenses	-----
Operating joint tracks and facilities	Dr.
Operating joint tracks and facilities	Cr.
Total transportation	-----
<i>Transportation—Water Line.</i>	
Transportation—water line	-----
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	-----

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Rail- way Company	Mojave Northern Railroad Company ¹	Mount Tamalpais and Muir Woods Railway Company	Pajaro Valley Consolidated Railroad Company
	\$274 48				\$2,628 53
\$31,225 88	4,789 07	\$10,296 96		\$6,568 76	19,823 91
317 33	3,088 71	179 95		1 25	1,696 08
				14,984 13	
822 21	308 44	5 96		46 26	1,718 97
				30 28	
\$32,365 42	\$8,460 70	\$10,470 95		\$21,630 68	\$25,867 49
	\$238 66			\$1,629 75	\$440 00
		\$1,054 33			1 50
	580 00	4,397 82		4,335 84	9,187 04
² \$36,012 50	823 71	1,598 44		1,973 93	6,320 20
	5,217 60	513 15			132 17
	2,000 00				7,402 76
769 52	2 35	212 02		550 06	310 62
\$36,782 02	\$8,862 32	\$7,775 76		\$8,489 58	\$23,794 29
	\$7,003 91	\$5,982 36		\$24,726 24	\$354 67
\$1,323 00	\$333 03			\$330 00	\$2,809 09
	1,790 98	\$2,666 49		418 05	2,089 37
7,040 70					2,927 50
					847 79
50 00					297 96
20,250 20	3,898 79	12,506 88		16,896 12	13,792 61
16,949 81	768 49	9,236 20		6,730 80	5,949 96
1,886 10	1,627 47	4,276 04		1,690 67	2,382 82
		25 90			
	79 52	198 33			73
		3 40			2,690 35
1,094 30	61 00	1,692 57		26	601 75
					124 97
\$48,594 11	\$8,559 28	\$30,605 81		\$26,065 90	\$34,514 90
	\$12,783 29				
					\$995 69

TABLE NO. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Hueneme, Malibu and Southern Rail- way Company ¹
<i>General.</i>	
Administration
Insurance—general
Valuation expenses
Other general expenses
General joint facility expenses	Dr.
General joint facility expenses	Cr.
Total general expenses
<i>Recapitulation.</i>	
Maintenance of way and structures
Maintenance of equipment
Traffic expenses
Transportation—rail line
Transportation—water line
Miscellaneous operations
General
Transportation for investment	Cr.
Grand total railway operating expenses
Ratio of operating expenses to operating revenues

¹Under construction.²Includes locomotive and other equipment repairs.³Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company	Los Angeles and San Diego Beach Rail- way Company	Mojave Northern Railroad Company ¹	Mount Tamalpais and Muir Woods Railway Company	Pajaro Valley Consolidated Railroad Company
	\$7,738 56	\$6,177 53		\$5,506 55	\$12,131 98
\$397 45	2,515 12	206 60		1,299 07	4 99
74 50	3,523 96	178 78		5,517 95	118 76
\$471 95	\$13,777 64	\$6,562 91		\$12,323 57	\$12,255 13
\$32,365 42	\$8,460 70	\$10,470 95		\$21,630 68	\$25,867 49
36,782 02	8,862 32	7,775 76		8,489 58	23,794 29
	7,003 91	5,982 36		24,726 24	354 67
48,594 11	8,559 28	30,605 81		26,065 90	34,514 90
	12,783 29				995 69
471 95	13,777 64	6,562 91		12,323 57	12,255 13
\$118,213 50	\$59,447 14	\$61,397 79		\$93,235 97	\$97,782 17
169.25%	76.76%	90.61%		62.41%	96.81%

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Patterson and Western Railroad Company¹
<i>Maintenance of Way and Structures.</i>	
Superintendence	
Road maintenance	
Maintaining buildings, etc.	
Depreciation of way and structures	
Miscellaneous expenses	
Maintaining joint way and structures	Dr.
Maintaining joint way and structures	Cr.
Total maintenance of way and structures	
<i>Maintenance of Equipment.</i>	
Superintendence	
Repairs of machinery and other apparatus	
Locomotive repairs	
Car repairs	
Other equipment repairs	
Equipment depreciation and retirements	
Miscellaneous equipment expenses	
Maintaining joint equipment at terminals	Dr.
Maintaining joint equipment at terminals	Cr.
Total maintenance of equipment	
<i>Traffic.</i>	
Traffic expenses	
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching	
Station service	
Yard employees	
Fuel for yard locomotives	
Miscellaneous yard expenses	
Operating joint yards and terminals	Dr.
Operating joint yards and terminals	Cr.
Train employees	
Fuel for train locomotives	
Other train expenses	
Injuries to persons	
Loss and damage	
Other casualty expenses	
Other rail transportation expenses	
Operating joint tracks and facilities	Dr.
Operating joint tracks and facilities	Cr.
Total transportation	
<i>Transportation—Water Line.</i>	
Transportation—water line	
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	Santa Maria Valley Railroad Company	South San Francisco Belt Railway Company
\$120 00	\$328 86	\$250 00	\$3,315 39	\$788 60	
4,182 86	18,834 38	7,447 41	54,767 49	11,811 04	\$2,342 65
52 71	19 74	16 25	393 68	304 19	
		10,587 94			2,893 80
41 36	331 55	447 94	727 76	374 95	
40 86	132 47			347 52	
	² 10,804 37		² 458 84		
\$4,437 79	\$8,892 63	\$18,749 54	\$58,745 48	\$13,626 30	\$5,236 45
\$120 00	\$140 62	\$250 00	\$666 86	\$785 13	
1,583 02	4,311 91	1,350 63	3,035 77	15,799 32	\$2,173 11
334 21	125 67	1,556 51	1,872 21	721 95	
10 87	313 23	8 86	472 15		
690 48	2,132 04	1,690 65	7,626 62	348 32	1,866 66
	354 11	82 74	10 31	15 70	
\$2,738 58	\$7,377 58	\$4,939 39	\$13,683 92	\$17,670 42	\$4,039 77
	\$912 59		\$2,302 95	\$276 05	
\$275 00	\$1,418 00	\$250 00	\$1,310 74	\$856 15	
2,611 45	2,783 44	519 09	3,322 38	3,770 01	
277 52				1,658 59	\$2,003 65
				1,111 01	2,625 03
		3 75			
		677 47		714 96	
2,997 69	6,341 69	2,817 60	4,748 53	4,958 14	2,558 50
1,976 61	3,418 75	1,414 36	3,073 37	2,992 90	
323 04	1,434 04	607 78	2,027 99	2,709 84	37 55
			88		
10 11	44 23	21 52			
	460 46		60 66	121 65	
80 33	276 50	1,365 80	721 37	116 70	
	806 52			91 48	
	² 246 45		² 88 00		
\$8,551 75	\$16,737 18	\$7,677 37	\$15,177 92	\$19,101 43	\$7,224 73

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Patterson and Western Railroad Company ¹
<i>General.</i>	
Administration	
Insurance—general	
Valuation expenses	
Other general expenses	
General joint facility expenses.....Dr.	
General joint facility expenses.....Cr.	
Total general expenses.....	
<i>Recapitulation.</i>	
Maintenance of way and structures.....	
Maintenance of equipment.....	
Traffic expenses	
Transportation—rail line	
Transportation—water line	
Miscellaneous operations	
General	
Transportation for investment.....Cr.	
Grand total railway operating expenses.....	
Ratio of operating expenses to operating revenues.....	

¹Under construction.
²Credit item.

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company	Santa Maria Valley Railroad Company	South San Francisco Belt Railway Company
\$1,343 48	\$13,851 26	\$3,386 34	\$2,796 29	\$3,339 19	\$60 00
81 00	279 32	-----	34 07	17 50	298 92
-----	627 18	-----	1,476 21	5 65	-----
108 57	192 74	110 75	772 49	258 18	2,641 17
-----	1,500 00	-----	-----	-----	-----
\$1,533 05	\$13,450 50	\$3,497 09	\$5,079 06	\$3,620 52	\$3,000 09
\$4,437 79	\$8,892 63	\$18,749 54	\$58,745 48	\$13,626 30	\$5,236 45
2,738 58	7,377 58	4,939 39	13,683 92	17,670 42	4,039 77
-----	912 59	-----	2,302 95	276 05	-----
8,551 75	16,737 18	7,677 37	15,177 92	19,101 43	7,224 73
-----	-----	-----	-----	-----	-----
1,533 05	13,450 50	3,497 09	5,079 06	3,620 52	3,000 09
-----	133 81	-----	5,821 54	-----	-----
\$17,261 17	\$47,236 67	\$34,863 39	\$89,167 79	\$54,294 72	\$19,501 04
101.82%	72.39%	160.20%	155.70%	54.83%	115.18%

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Stockton Terminal and Eastern Rail- road Company
<i>Maintenance of Way and Structures.</i>	
Superintendence	\$232 76
Road maintenance	1,818 81
Maintaining buildings, etc.	
Depreciation of way and structures	
Miscellaneous expenses	107 00
Maintaining joint way and structures.....	Dr.
Maintaining joint way and structures.....	Cr.
Total maintenance of way and structures.....	\$2,158 57
<i>Maintenance of Equipment.</i>	
Superintendence	\$237 24
Repairs of machinery and other apparatus.....	31 10
Locomotive repairs	2,003 00
Car repairs	426 64
Other equipment repairs.....	
Equipment depreciation and retirements.....	
Miscellaneous equipment expenses.....	
Maintaining joint equipment at terminals.....	Dr.
Maintaining joint equipment at terminals.....	Cr.
Total maintenance of equipment.....	\$2,697 98
<i>Traffic.</i>	
Traffic expenses	\$133 04
<i>Transportation—Rail Line.</i>	
Superintendence and dispatching.....	\$427 94
Station service	1,203 48
Yard employees	
Fuel for yard locomotives.....	
Miscellaneous yard expenses.....	417 27
Operating joint yards and terminals.....	Dr.
Operating joint yards and terminals.....	Cr.
Train employees	4,115 43
Fuel for train locomotives.....	2,313 45
Other train expenses.....	810 00
Injuries to persons.....	21 50
Loss and damage.....	74 85
Other casualty expenses.....	
Other rail transportation expenses.....	1,273 91
Operating joint tracks and facilities.....	Dr.
Operating joint tracks and facilities.....	Cr.
Total transportation	\$10,657 83
<i>Transportation—Water Line.</i>	
Transportation—water line	
<i>Miscellaneous Operations.</i>	
Miscellaneous operations	

—Continued.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Stone Canyon Railroad Company	Sugar Pine Railway Company	Trona Railway Company	Ventura County Railway Company	Yreka Railroad Company	Total
\$1,945 26	\$1,511 30	\$537 50	\$1,271 47	\$738 00	\$24,181 38
124 00	13,711 24	3,696 61	5,595 13	3,880 01	254,974 48
25 50	3 75	280 47	123 69	8 74	12,998 92
5,425 00			10,589 28		52,877 07
91 88	560 12	652 75	50 43	57 06	9,721 09
53 63					1,050 71
					11,263 21
\$7,665 27	\$15,786 41	\$5,167 33	\$17,630 00	\$4,683 81	\$344,540 44
		\$537 50	\$1,174 43	\$738 00	\$10,334 06
		30 06		56 64	1,370 58
	\$6,498 52	3,236 73	3,429 36	939 49	87,500 97
	6,356 42	511 45	824 87	1,076 24	68,429 39
	538 39			32 63	8,313 01
\$1,390 00	3,495 26	1,983 97	4,155 12	981 45	50,771 87
		9 59	273 39		4,198 33
\$1,390 00	\$16,888 59	\$6,309 30	\$9,857 17	\$3,824 45	\$230,918 21
		\$168 75	\$201 92	\$104 99	\$50,638 77
	\$1,500 00	\$1,213 05		\$738 00	\$24,247 54
\$104 95	733 70	1,551 02	\$1,071 74	2,107 60	49,501 90
					22,463 75
					6,885 89
					3,043 15
					2,490 23
	5,421 70	5,014 21	5,136 04	3,472 45	155,912 47
	9,365 60	3,608 07	2,172 37	1,446 50	102,186 52
	1,716 45	518 21	296 37	64 95	28,487 09
	1,878 81			60 28	1,993 37
85 90		8 18		125 00	994 66
	155 61	493 69	46 70		6,363 31
	688 99	283 07	233 21	779 65	11,861 15
		624 94			5,401 51
					334 45
\$190 85	\$21,460 86	\$13,314 44	\$8,956 43	\$8,794 43	\$421,498 09
					\$12,783 29
					\$7,731 23

TABLE No. 6

OPERATING EXPENSES OF CLASS "C" STEAM ROADS OPERATING

	Stockton Terminal and Eastern Rail- road Company
<i>General.</i>	
Administration	\$1,622 75
Insurance—general	102 28
Valuation expenses	
Other general expenses	1,309 46
General joint facility expenses.....Dr.	
General joint facility expenses.....Cr.	
Total general expenses.....	\$3,034 49
<i>Recapitulation.</i>	
Maintenance of way and structures.....	\$2,158 57
Maintenance of equipment.....	2,697 98
Traffic expenses	133 04
Transportation—rail line	10,657 83
Transportation—water line	
Miscellaneous operations	
General	3,034 49
Transportation for investment.....Cr.	
Grand total railway operating expenses.....	\$18,681 91
Ratio of operating expenses to operating revenues.....	104.99%

¹Credit item.²No revenue.

—Concluded.

IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Stone Canyon Railroad Company	Sugar Pine Railway Company	Trona Railway Company	Ventura County Railway Company	Yreka Railroad Company	Total
-----	\$3,555 65	\$1,886 04	\$1,854 29	\$92 00	\$95,100 95
-----	409 20	-----	1,451 57	289 75	11,533 19
-----	1 35	-----	-----	-----	2,182 30
\$370 17	71 96	135 83	52 28	-----	19,130 49
282 74	-----	-----	-----	-----	282 74
-----	-----	-----	-----	-----	1,500 00
\$652 91	\$4,038 16	\$2,021 87	\$3,358 14	\$381 75	\$126,729 67
\$7,665 27	\$15,786 41	\$5,167 33	\$17,630 00	\$4,683 81	\$344,540 44
1,390 00	16,888 59	6,309 30	9,857 17	3,824 45	290,918 21
-----	-----	168 75	201 92	104 99	50,633 77
190 85	21,460 86	13,314 44	8,956 43	8,794 43	421,498 09
-----	-----	-----	-----	-----	12,783 29
-----	-----	-----	-----	-----	7,731 23
652 91	4,038 16	2,021 87	3,358 14	381 75	126,729 67
-----	-----	-----	-----	-----	15,955 35
\$9,899 03	\$58,174 02	\$26,981 69	\$40,003 66	\$17,789 43	\$1,188,884 35
2	93.08%	51.16%	130.77%	92.33%	

TABLE

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	Amador Central Railroad Company	Aracata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915.....	\$68,477 08	\$85,013 98	\$10,889,101 58
Year ending June 30, 1916.....	78,369 12	78,899 08	12,614,163 65
Increase	\$9,892 04		\$1,725,062 07
Decrease		\$6,114 90	
<i>Passenger Earnings.</i>			
Year ending June 30, 1915.....	\$17,157 77	\$10,877 49	\$6,471,738 65
Year ending June 30, 1916.....	17,772 92	9,182 05	7,498,877 01
Increase	\$615 15		\$1,027,138 36
Decrease		\$1,695 44	
<i>Other Earnings.</i>			
Year ending June 30, 1915.....	\$778 02	\$294 00	\$250,778 57
Year ending June 30, 1916.....	9,801 39	1,169 00	237,942 14
Increase	\$9,023 37	\$875 00	
Decrease			\$12,836 43
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915.....	\$86,412 87	\$96,185 47	\$17,611,618 80
Year ending June 30, 1916.....	105,943 43	89,250 13	20,350,982 80
Increase	\$19,530 56		\$2,739,364 00
Decrease		\$6,935 34	
<i>Operating Expenses.</i>			
Year ending June 30, 1915.....	\$51,037 02	\$61,407 55	\$12,717,686 86
Year ending June 30, 1916.....	61,232 02	48,741 14	14,644,661 71
Increase	\$10,195 00		\$1,926,974 85
Decrease		\$12,666 41	
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income.....	\$35,375 85	\$34,777 92	\$4,893,931 94
Year ending June 30, 1915—Deficit.....			
Year ending June 30, 1916—Income.....	44,711 41	40,508 99	5,706,321 09
Year ending June 30, 1916—Deficit.....			

¹No revenue in 1916. Not operating.

No. 7.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING
YEAR ENDING JUNE 30, 1916.

Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company ¹	California, Shasta and Eastern Rail- way Company ¹	California Southern Railroad Company
\$28,627 43	\$40,848 81	\$13,662 23	\$5,109 49		
33,111 23	25,202 97	9,229 31			\$3,500 99
\$4,483 80					\$3,500 99
	\$15,645 84	\$4,432 92	\$5,109 49		
\$307 25	\$5,802 91				
239 75	2,806 18				
\$67 50	\$2,996 73				
\$21 00	\$243 22		\$89 58		
48 00	31 30				\$47 00
\$27 00					\$47 00
	\$211 92		\$89 58		
\$28,955 68	\$46,894 94	\$13,662 23	\$5,199 07		
33,398 98	28,040 45	9,229 31			\$3,547 99
\$4,443 30					\$3,547 99
	\$18,854 49	\$4,432 92	\$5,199 07		
\$24,775 37	\$42,668 24	\$7,834 91	\$10,367 02		
23,400 28	27,266 21	6,637 19	765 51		\$989 87
\$1,375 09	\$15,402 03	\$1,197 72	\$9,601 51		\$989 87
\$4,180 31	\$4,226 70	\$5,827 32			
			\$5,167 95		
9,998 70	774 24	2,592 12			\$2,558 12
			765 51		

TABLE NO. 7

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	California Western Railroad and Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolamas and Tidewater Railroad Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915-----	\$159,962 76	\$18,135 59	\$53,280 19
Year ending June 30, 1916-----	182,432 12	4,925 72	62,115 09
Increase -----	\$22,469 36		\$8,834 90
Decrease -----		\$13,209 87	
<i>Passenger Earnings.</i>			
Year ending June 30, 1915-----	\$58,654 67	\$960 85	\$907 98
Year ending June 30, 1916-----	63,765 96	101 05	950 31
Increase -----	\$5,111 29		\$42 33
Decrease -----		\$859 80	
<i>Other Earnings.</i>			
Year ending June 30, 1915-----	\$15,200 70	\$5,337 15	
Year ending June 30, 1916-----	12,212 44	56 00	
Increase -----			
Decrease -----	\$2,988 26	\$5,281 15	
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915-----	\$233,818 13	\$24,433 59	\$54,188 17
Year ending June 30, 1916-----	258,410 52	5,082 77	63,065 40
Increase -----	\$24,592 39		\$8,877 23
Decrease -----		\$19,350 82	
<i>Operating Expenses.</i>			
Year ending June 30, 1915-----	\$145,453 91	\$24,670 54	\$47,729 59
Year ending June 30, 1916-----	111,936 53	11,039 80	51,958 47
Increase -----			\$4,228 88
Decrease -----	\$33,517 38	\$13,630 74	
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income-----	\$88,364 22		\$6,458 58
Year ending June 30, 1915—Deficit-----		\$236 95	
Year ending June 30, 1916—Income-----	146,473 99		11,106 93
Year ending June 30, 1916—Deficit-----		5,957 03	

¹Not operating. Under construction.

—Continued.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING
YEAR ENDING JUNE 30, 1916.

Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company ¹	Death Valley Railroad Company	Diamond and Calder Railway	Holton Interurban Railway Company
	\$244 72		\$42,376 56	\$55,454 74	\$60,772 80
	2,351 62		122,174 32	68,277 58	46,879 17
	\$2,106 90		\$79,797 76	\$12,822 84	
					\$13,893 63
	\$40 80		\$209 25	\$1,392 25	\$18,921 01
	1,636 00		812 55	1,592 40	14,415 54
	\$1,595 20		\$603 30	\$200 15	
					\$4,505 47
	\$0 03		\$78 99		\$2,118 22
	06		550 80		2,020 43
	\$0 03		\$471 81		
					\$97 79
	\$285 55		\$42,664 80	\$56,846 99	\$81,812 03
	3,987 68		123,537 67	69,869 98	63,315 14
	\$3,702 13		\$80,872 87	\$13,022 99	
					\$18,496 89
	\$397 18		\$12,632 74	\$34,576 18	\$50,185 16
	5,669 74		29,274 72	44,104 28	49,584 00
	\$5,272 56		\$16,641 98	\$9,528 10	
					\$601 16
	\$111 63		\$30,032 06	\$22,270 81	\$31,626 87
	1,682 06		94,262 95	25,765 70	13,731 14

TABLE No. 7

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	Hueneme, Malibu and Southern Rail- way Company ¹	Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915		\$28,888 06	\$9,304 26
Year ending June 30, 1916		69,843 03	10,991 66
Increase		\$40,954 97	\$1,687 40
Decrease			
<i>Passenger Earnings.</i>			
Year ending June 30, 1915			\$30,408 10
Year ending June 30, 1916			57,032 62
Increase			\$26,624 52
Decrease			
<i>Other Earnings.</i>			
Year ending June 30, 1915			
Year ending June 30, 1916			\$9,411 82
Increase			\$9,411 82
Decrease			
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915		\$28,888 06	\$39,712 36
Year ending June 30, 1916		69,843 03	77,436 10
Increase		\$40,954 97	\$37,723 74
Decrease			
<i>Operating Expenses.</i>			
Year ending June 30, 1915		\$61,130 32	\$35,398 15
Year ending June 30, 1916		118,213 50	59,447 14
Increase		\$57,083 18	\$24,048 99
Decrease			
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income			\$4,314 21
Year ending June 30, 1915—Deficit		\$32,242 26	
Year ending June 30, 1916—Income			17,988 96
Year ending June 30, 1916—Deficit		48,870 47	

¹Not operating. Under construction.

—Continued.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING
YEAR ENDING JUNE 30, 1916.

Los Angeles and San Diego Beach Rail- way Company	McCloud River Railroad Company	Mojave Northern Railroad Company ¹	Mount Tamalpais and Muir Woods Railway	Nevada- California- Oregon Railway	Northwestern Pacific Railroad Company
\$8,878 76	\$271,843 84	-----	\$295 60	\$196,168 74	\$1,351,642 75
7,702 46	290,952 88	-----	35 20	204,196 94	1,762,813 73
-----	-----	-----	-----	-----	-----
\$1,176 30	\$19,109 04	-----	\$260 40	\$8,028 20	\$411,170 98
-----	-----	-----	-----	-----	-----
\$62,309 90	\$20,787 98	-----	\$86,766 52	\$124,987 29	\$2,153,895 79
59,911 44	19,701 61	-----	149,378 54	113,356 35	2,437,153 53
-----	-----	-----	-----	-----	-----
\$2,398 46	\$1,086 37	-----	\$62,612 02	\$11,630 94	\$283,257 74
-----	-----	-----	-----	-----	-----
\$470 02	\$2,597 09	-----	-----	\$4,735 55	\$63,162 82
147 41	3,225 75	-----	-----	4,590 11	119,630 55
-----	-----	-----	-----	-----	-----
\$322 61	\$628 66	-----	-----	\$145 44	\$56,467 73
-----	-----	-----	-----	-----	-----
\$71,658 68	\$295,228 91	-----	\$87,062 12	\$325,891 58	\$3,568,701 36
67,761 31	313,880 24	-----	149,413 74	322,143 40	4,319,597 81
-----	-----	-----	-----	-----	-----
\$8,897 37	\$18,651 33	-----	\$62,351 62	\$3,748 18	\$750,896 45
-----	-----	-----	-----	-----	-----
\$60,301 36	\$237,789 24	-----	\$51,211 56	\$296,031 05	\$2,599,198 53
61,397 79	243,559 98	-----	93,235 97	232,473 62	2,752,955 13
-----	-----	-----	-----	-----	-----
\$1,096 43	\$5,770 74	-----	\$42,024 41	\$63,557 43	\$153,761 60
-----	-----	-----	-----	-----	-----
\$11,857 32	\$57,439 67	-----	\$35,850 56	\$29,860 53	\$969,507 83
6,363 52	70,320 26	-----	56,177 77	89,669 78	1,566,642 68
-----	-----	-----	-----	-----	-----

TABLE No. 7

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915.....	\$68,951 26	\$173,099 70	\$166,875 17
Year ending June 30, 1916.....	76,309 27	133,100 96	152,584 98
Increase	\$7,358 01		
Decrease		\$39,998 74	\$14,290 19
<i>Passenger Earnings.</i>			
Year ending June 30, 1915.....	\$61,612 83	\$92,116 30	\$53,153 37
Year ending June 30, 1916.....	65,032 82	65,815 78	42,021 32
Increase	\$3,419 99		
Decrease		\$26,300 52	\$11,132 05
<i>Other Earnings.</i>			
Year ending June 30, 1915.....	\$478 23	\$1,797 84	\$1,455 54
Year ending June 30, 1916.....	2,851 47	1,061 40	1,528 42
Increase	\$2,373 24		\$72 88
Decrease		\$736 44	
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915.....	\$131,042 32	\$267,013 84	\$221,484 08
Year ending June 30, 1916.....	144,193 56	199,978 14	196,134 72
Increase	\$13,151 24		
Decrease		\$67,035 70	\$25,349 36
<i>Operating Expenses.</i>			
Year ending June 30, 1915.....	\$102,602 15	\$288,882 12	\$158,865 64
Year ending June 30, 1916.....	89,875 93	230,732 11	145,889 75
Increase			
Decrease	\$12,726 22	\$58,150 01	\$12,975 89
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income.....	\$28,440 17		\$62,618 44
Year ending June 30, 1915—Deficit.....		\$21,868 28	
Year ending June 30, 1916—Income.....	54,317 63		50,244 97
Year ending June 30, 1916—Deficit.....		30,753 97	

¹Figures for 1915 include six months operation of Crescent City Railway.²Not operating. Under construction.

—Continued.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING
YEAR ENDING JUNE 30, 1916.

Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ²	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company ¹	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
\$71,982 28		\$8,104 00	\$71,482 68	\$6,888 60	\$14,099 11
83,091 91		10,392 46	65,124 22	18,167 47	11,962 69
\$11,109 90		\$6,842 25		\$2,997 03	\$3,801 49
			\$6,358 46		\$2,136 42
\$11,109 20		\$6,842 25		\$2,997 03	\$3,801 49
15,716 32		6,336 87		3,358 79	44,292 52
\$4,606 42				\$361 76	\$40,491 03
		\$505 38			
\$210 50		\$223 21	\$123 00		\$298 56
2,189 39		222 69	123 92	\$236 00	1,012 73
\$1,978 89			\$0 92	\$236 00	\$714 17
		\$0 52			
\$83,302 68		\$15,169 46	\$71,605 68	\$9,885 63	\$18,199 16
100,997 62		16,952 02	65,248 14	21,762 26	57,267 94
\$17,694 94		\$1,782 56		\$11,876 63	\$39,068 78
			\$6,357 54		
\$91,055 82		\$15,011 21	\$49,215 21	\$28,852 67	\$25,666 71
97,782 17		17,261 17	47,236 67	34,863 39	89,167 79
\$6,726 35		\$2,249 96		\$6,010 72	\$63,501 08
			\$1,978 54		
		\$158 25	\$22,390 47		
\$7,753 14			18,011 47	\$18,967 04	\$7,467 55
3,215 45		309 15		13,101 13	31,899 85

TABLE NO. 7

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915.....	\$163,239 95	\$28,852 81	\$2,248,660 93
Year ending June 30, 1916.....	105,317 72	25,000 91	2,219,241 31
Increase			
Decrease	\$57,922 23	\$3,851 90	\$29,419 62
<i>Passenger Earnings.</i>			
Year ending June 30, 1915.....	\$141,299 97	\$16,065 23	\$1,188,292 10
Year ending June 30, 1916.....	116,476 59	15,246 87	1,366,649 85
Increase			\$178,357 75
Decrease	\$24,823 38	\$818 36	
<i>Other Earnings.</i>			
Year ending June 30, 1915.....	\$893 50	\$608 70	\$109,000 16
Year ending June 30, 1916.....	1,142 51	185 48	130,084 43
Increase	\$249 01		\$21,084 27
Decrease		\$423 22	
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915.....	\$305,433 42	\$45,526 74	\$3,545,953 19
Year ending June 30, 1916.....	222,936 82	40,433 26	3,715,975 59
Increase			\$170,022 40
Decrease	\$82,496 60	\$5,093 48	
<i>Operating Expenses.</i>			
Year ending June 30, 1915.....	\$350,111 77	\$70,904 70	\$2,422,100 43
Year ending June 30, 1916.....	277,526 14	92,265 75	2,668,599 53
Increase		\$21,361 05	\$246,499 10
Decrease	\$72,585 63		
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income.....			\$1,123,852 76
Year ending June 30, 1915—Deficit.....	\$44,678 35	\$25,377 96	
Year ending June 30, 1916—Income.....			1,047,376 06
Year ending June 30, 1916—Deficit.....	54,589 32	51,832 49	

¹Privately owned. Not operating.

—Continued.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING YEAR ENDING JUNE 30, 1916.

Santa Maria Valley Railroad Company	Sierra Railway Company of California	Southern Pacific Company	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Rail- road Company	Stone Canyon Railroad Company ¹
\$80,376 26 98,268 07	\$236,113 13 279,576 91	\$32,542,864 06 38,707,891 34	\$14,536 00 16,228 00	\$16,160 28 13,867 00	----- -----
\$17,891 81	\$43,463 78	\$6,165,027 28	\$1,692 00	\$2,293 28	----- -----
----- -----	\$111,496 51 80,078 81	\$23,199,135 16 25,395,189 59	----- -----	\$7,482 19 3,769 43	----- -----
----- -----	\$31,417 70	\$2,196,054 43	----- -----	\$3,712 76	----- -----
\$966 00 742 00	\$2,095 65 1,206 01	\$1,849,644 54 2,389,534 95	\$1,531 00 702 00	\$43 00 157 50	----- -----
\$224 00	\$889 64	\$539,890 41	\$829 00	\$114 50	----- -----
\$81,342 26 99,010 07	\$349,705 27 360,861 73	\$57,591,643 76 66,492,615 88	\$16,067 00 16,930 00	\$23,685 47 17,793 93	----- -----
\$17,667 81	\$11,156 44	\$8,900,972 12	\$863 00	\$5,891 54	----- -----
\$42,675 13 54,294 72	\$195,042 05 178,725 78	\$38,457,770 21 41,236,867 93	\$22,749 89 19,501 04	\$16,896 38 18,681 91	----- -----
\$11,619 59	\$16,316 27	\$2,779,097 72	\$3,248 85	\$1,785 53	----- -----
\$38,667 13	\$154,663 24	\$19,133,873 55	\$6,682 89	\$6,789 09	----- -----
\$44,715 35	182,135 95	25,255,747 95	2,571 04	887 98	----- -----

TABLE No. 7

COMPARISON OF FREIGHT, PASSENGER AND OTHER EARNINGS, OPERATING
IN CALIFORNIA FOR THE FISCAL

	Sugar Pine Railway Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company
<i>Freight Earnings.</i>			
Year ending June 30, 1915-----	\$64,511 81	\$255,292 08	\$254,038 13
Year ending June 30, 1916-----	61,345 84	313,179 78	348,919 31
Increase -----		\$57,887 70	\$94,881 18
Decrease -----	\$3,165 97		
<i>Passenger Earnings.</i>			
Year ending June 30, 1915-----		\$66,952 75	\$43,150 53
Year ending June 30, 1916-----		33,189 02	45,696 85
Increase -----			\$2,546 32
Decrease -----		\$33,763 73	
<i>Other Earnings.</i>			
Year ending June 30, 1915-----	\$1,866 00	\$1,071 93	\$10,183 14
Year ending June 30, 1916-----	1,155 00	16,624 91	9,383 59
Increase -----			
Decrease -----	\$711 00	\$7,696 84	\$799 55
<i>Gross Earnings From Operations—All Sources.</i>			
Year ending June 30, 1915-----	\$66,377 81	\$323,316 76	\$307,371 80
Year ending June 30, 1916-----	62,500 84	339,743 89	403,999 75
Increase -----		\$16,427 13	\$96,627 95
Decrease -----	\$3,876 97		
<i>Operating Expenses.</i>			
Year ending June 30, 1915-----	\$47,804 30	\$243,101 56	\$177,452 33
Year ending June 30, 1916-----	58,174 02	186,009 21	187,240 01
Increase -----	\$10,369 72		\$9,787 68
Decrease -----		\$57,092 35	
<i>Results From Operation.</i>			
Year ending June 30, 1915—Income-----	\$18,573 51	\$80,215 20	\$129,919 47
Year ending June 30, 1915—Deficit-----			
Year ending June 30, 1916—Income-----	4,326 82	153,734 68	216,759 74
Year ending June 30, 1916—Deficit-----			

¹Debit item.

—Concluded.

EXPENSES AND INCOME FROM OPERATION OF STEAM ROADS OPERATING YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
\$18,904 43 47,032 87	\$28,251 66 27,527 81	\$1,777,843 76 2,263,521 43	\$150,730 27 168,185 31	\$12,659 57 10,256 24	\$51,862,607 90 60,934,261 68
\$28,128 44	----- \$723 85	\$485,677 67	\$17,455 04	----- \$2,403 33	\$9,071,653 78
\$1,745 05 5,432 14	\$3,529 11 2,665 85	\$767,841 42 932,904 44	\$171,652 70 260,495 77	\$9,892 32 9,011 07	\$35,026,294 67 38,958,066 51
\$3,687 09	----- \$863 26	\$165,063 02	\$88,843 07	----- \$881 25	\$3,931,771 84
\$135 00 296 75	\$410 68 396 27	\$90,649 61 108,240 49	\$831 86 715 77	----- -----	\$2,420,422 61 3,047,428 06
\$161 75	----- \$14 41	\$17,590 88	----- \$116 09	----- -----	\$627,005 45
\$20,784 48 52,761 76	\$32,191 45 30,589 93	\$2,636,334 79 3,304,666 36	\$323,214 83 429,396 85	\$22,551 89 19,267 31	\$89,309,325 18 102,939,756 25
\$31,977 28	----- \$1,601 52	\$668,331 57	\$106,182 02	----- \$3,284 58	\$13,630,431 07
\$17,604 66 26,981 69	\$38,178 29 40,003 66	\$1,855,047 36 2,072,199 57	\$191,832 31 167,691 78	\$21,574 08 17,789 43	\$61,503,474 46 66,733,905 75
\$9,377 03	\$1,825 37	\$217,152 21	----- \$24,140 53	----- \$3,784 65	\$5,230,431 29
\$3,179 82	----- \$5,986 84	\$781,287 43	\$131,382 52	\$977 81	\$27,805,850 72
25,780 07	----- 9,413 73	1,232,466 79	261,705 07	1,477 88	36,205,850 50

TABLE

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
AND INCOME OR DEFICIT FROM OPERATION OF STEAM RAIL

	The Atchison, Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
Average mileage operated during year.	1,445.03	42.85	20.65
Freight earnings per mile of road.....	\$8,555 65	\$4,178 53	\$5,905 54
Passenger, mail and express earnings per mile of road.....	5,184 94	1,481 05	39 35
Miscellaneous earnings per mile of road	342 84	371 00	37 56
Gross earnings from all sources per mile of road.....	14,083 43	6,030 58	5,982 45
Operating expenses per mile of road....	10,134 50	2,612 29	1,417 66
Income from operation per mile of road	3,948 93	3,418 29	4,564 79
Deficit from operation per mile of road			

TABLE No. 8

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
AND INCOME OR DEFICIT FROM OPERATION OF STEAM RAIL

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
Average mileage operated during year.	75.11	352.91	76.11
Freight earnings per mile of road.....	\$1,364 00	\$6,248 40	\$3,670 24
Passenger, mail and express earnings per mile of road.....	1,543 47	3,871 44	1,052 14
Miscellaneous earnings per mile of road	60 67	409 69	18 94
Gross earnings from all sources per mile of road.....	2,968 14	10,529 53	4,741 32
Operating expenses per mile of road....	3,694 93	7,561 70	2,348 25
Income from operation per mile of road		2,967 83	2,393 07
Deficit from operation per mile of road	\$726 79		

Debit item.

NOTE.—Class "C" roads omitted as same not required in report.

No. 8.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EXPENSES
ROADS OF CALIFORNIA FOR THE YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Rail- road Company.	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
73.74	231.50	507.21	21.90	53.70	103.05
\$3,944 98	\$880 87	\$3,454 99	\$3,478 40	\$2,403 74	\$1,477 46
256 57	483 13	4,514 63	2,969 53	1,225 62	407 77
55 03	27 55	546 77	136 25	94 63	18 06
4,256 58	1,391 55	8,516 39	6,584 18	3,723 99	1,903 29
3,302 96	1,004 21	5,427 64	4,103 92	4,296 69	1,415 71
953 62	387 34	3,088 75	2,480 26	572 70	487 58

—Concluded.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EXPENSES
ROADS OF CALIFORNIA FOR THE YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total of Classes "A" and "B"
3,977.71	62.93	141.86	395.32	79.17	7,660.75
\$9,399 37	\$4,976 04	\$2,459 53	\$5,647 69	\$2,116 45	\$70,161 88
6,123 41	527 40	322 13	2,359 62	3,290 33	35,652 53
533 07	104 68	66 22	352 16	16 95	2,982 71
16,055 85	5,398 76	2,847 88	8,359 47	5,423 73	108,797 12
9,929 91	2,955 81	1,319 89	5,241 83	2,118 12	68,886 02
6,125 94	2,442 95	1,527 99	3,117 64	3,305 61	39,911 10

TABLE

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	Amador Central Railroad Company	Arcata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Rail- way Company ¹
Total cost to June 30, 1915.....	\$407,873 07	\$431,177 13	² \$578,588,044 36
Charged during the year ending June 30, 1916	13,283 93	26,382 90	22,836,629 53
Total cost to June 30, 1916.....	\$421,157 00	\$457,560 03	\$601,394,673 89
Length of road owned.....	12	21.25	³ 11,080.87
Average investment per mile of road..	\$35,096 00	\$21,061 00	³ \$62,942 00

¹Entire line.²Difference from previous report due to correction in classification.³Mileage and average investment based on aggregate mileage represented by the combined investment.⁴Credit item.⁵Under construction. Not operating.

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	California Western Railroad and Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Railroad Company
Total cost to June 30, 1915.....	\$2,029,402 33	\$200,000 00	\$256,788 50
Charged during the year ending June 30, 1916	21,143 10	-----	3,333 07
Total cost to June 30, 1916.....	\$2,050,545 43	\$200,000 00	\$260,121 57
Length of road owned.....	42.85	8.05	3.56
Average investment per mile of road..	\$47,854 00	\$24,844 00	\$73,069 00

¹Under construction. Not operating.²Credit item.

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	Hueneme, Malibu and Southern Rail- way Company ¹	Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company ²
Total cost to June 30, 1915.....	-----	\$100,000 00	\$1,170,672 94
Charged during the year ending June 30, 1916	-----	-----	2,858 76
Total cost to June 30, 1916.....	-----	\$100,000 00	\$1,173,531 70
Length of road owned.....	-----	11	14.75
Average investment per mile of road..	-----	\$9,090 00	\$79,561 00

¹Under construction.²Includes investment in other railroad properties.³Entire line.

No. 9.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Railway Company ³	California Southern Railroad Company
\$223,414 02	\$1,871,512 25	\$262,683 77	\$2,328,356 97	\$200,000 00	-----
1,884 90	10,424 06	120 98	-----	-----	\$448,270 10
\$225,298 92	\$1,861,088 19	\$262,804 75	\$2,328,356 97	\$200,000 00	\$448,270 10
8.19	42.35	8.73	7.947	-----	30.88
\$27,509 00	\$43,945 00	\$30,104 00	\$292,985 00	-----	\$14,517 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Clear Lake Railroad Company ¹	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company ¹	Death Valley Railroad Company	Diamond and Caldor Railway Company	Holton Interurban Railway Company
\$25,080 75	\$100,963 24	\$1,475,714 06	\$365,961 84	\$498,199 81	\$336,678 24
604 11	2,697 93	42,511 09	38,692 48	2,537 27	238 92
\$85,684 86	\$103,661 17	\$1,518,225 15	\$404,654 32	\$500,737 08	\$336,439 32
-----	10.22	-----	20.35	33	10.47
-----	\$10,143 00	-----	\$19,884 00	\$15,174 00	\$32,134 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Los Angeles and San Diego Beach Railway Company	McCloud River Railroad Company	Mojave Northern Railroad Company	Mount Tamalpais and Muir Woods Railway Company	Nevada-California-Oregon Railway ³	Northwestern Pacific Railroad Company
\$884,856 61	\$2,918,270 57	\$709 90	\$436,361 93	\$4,207,934 31	\$65,202,694 52
7,345 66	58,256 60	79,843 60	11,197 90	28,854 90	782,002 58
\$892,202 27	\$2,976,527 17	\$80,553 50	\$447,559 83	\$4,236,789 21	\$65,984,697 10
17.61	89.77	5.50	11.34	272.44	511.70
\$50,664 00	\$33,157 00	\$14,646 00	\$39,467 00	\$15,551 00	\$128,952 00

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company
Total cost to June 30, 1915.....	\$180,126 34	\$5,551,980 67	¹ \$2,884,176 21
Charged during the year ending June 30, 1916	2,165 60	47,026 06	² 6,576 69
Total cost to June 30, 1916.....	\$812,291 94	\$5,599,006 73	\$2,877,599 52
Length of road owned.....	21.90	53.70	103.05
Average investment per mile of road..	\$37,091 00	\$105,601 00	\$27,924 00

¹Difference from year 1915 due to reconstruction of accounts.²Credit item.³Under construction.

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company ²
Total cost to June 30, 1915.....	\$1,919,727 56	\$1,192,624 69	\$76,595,539 96
Charged during the year ending June 30, 1916	¹ 13,101 14	4,532 71	686,555 54
Total cost to June 30, 1916.....	\$1,906,626 42	\$1,197,157 40	\$77,282,095 50
Length of road owned.....	73.47	55.92	1,024.18
Average investment per mile of road..	\$25,951 00	\$21,408 00	\$75,457 00

¹Credit item.²Entire line.³Includes investment in leased lines of \$1,372,067.77.⁴Investment per mile based on cost of 22.77 miles, or \$12,607,118.41.

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF STEAM

	Sugar Pine Railway Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company ¹
Total cost to June 30, 1915.....	\$1,306,957 32	\$1,685,829 38	\$4,215,946 81
Charged during the year ending June 30, 1916	5,680 79	6,024 63	² 87,743 88
Total cost to June 30, 1916.....	\$1,312,638 11	\$1,691,854 01	\$4,128,202 93
Length of road owned.....	14.15	50.10	167.59
Average investment per mile of road..	\$92,766 00	\$33,769 00	\$24,632 00

¹Entire line.²Credit item.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ³	Quincy Western Railway Company	Riverside, Rialto and Pacific Railroad Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
\$608,819 95	-----	\$79,817 14	\$500,475 94	\$547,074 87	\$3,096,118 31
² 3,417 36	\$128,918 11	23 40	13,815 49	-----	471,689 40
\$605,402 59	\$128,918 11	\$79,840 54	\$514,291 43	\$547,074 87	\$3,567,807 71
41.36	-----	5.29	9.78	15	48.69
\$14,637 00	-----	\$15,093 00	\$52,586 00	\$36,471 00	\$73,276 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Santa Maria Valley Railroad Company	Sierra Railway Company of California	Southern Pacific Company ²	South San Francisco Belt Railway Company	Stockton Terminal and Eastern Railroad Company	Stone Canyon Railroad Company
\$234,551 20	\$5,622,395 50	\$82,126,941 37	\$89,640 48	\$343,878 25	\$234,088 43
4,881 05	12,708 78	31,344,818 24	12 96	¹ 1,265 72	-----
\$239,432 25	\$5,635,104 28	³ \$113,471,759 61	\$89,653 44	\$342,612 53	\$234,088 43
17.77	75.95	22.77	3.08	18.50	21.05
\$13,474 00	\$74,195 00	⁴ \$553,672 00	\$29,108 00	\$18,519 00	\$11,120 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway Company ¹	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
\$595,799 86	\$287,574 36	\$156,529,265 48	\$9,351,610 98	\$133,403 04	\$1,021,097,715 22
47,108 52	3,782 47	223,340 47	37,851 76	-----	57,326,619 60
\$642,908 38	\$291,356 83	\$156,752,605 95	\$9,389,462 74	\$133,403 04	\$1,078,424,334 82
30.40	21.20	940.72	79.17	7.50	15,197.117
\$21,148 00	\$13,743 00	\$166,630 00	\$118,598 00	\$17,787 00	\$2,797,005 00

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF LEASED STEAM

	The California, Arizona and Santa Fe Rail- way Company
Total cost to June 30, 1915.....	\$74,256,963 89
Charged during the year ending June 30, 1916.....	104,651 31
Total cost to June 30, 1916.....	\$74,361,615 20
Length of road owned.....	834.03
Average investment per mile of road.....	\$89,159 00

¹Credit item.

TABLE No. 9

STATEMENT OF TOTAL COST OF ROAD AND EQUIPMENT OF LEASED STEAM

	Minkler Southern Railway Company
Total cost to June 30, 1915.....	\$1,289,383 15
Charged during the year ending June 30, 1916.....	75,788 68
Total cost to June 30, 1916.....	\$1,365,171 83
Length of road owned.....	50.66
Average investment per mile of road.....	\$26,947 00

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Central Pacific Railway Company	Coast Line Railway Company	Hanford and Summit Lake Railway Company	Inter California Railway Company	Laton and Western Railroad Company	
\$281,349,312 60 712,445 96	\$714,129 11 304 37	\$780,618 54 12,824 24	\$2,121,564 06 30,280 56	\$313,881 40 2,255 16	
\$282,061,758 56 2,308 29 \$122,195 00	\$714,433 48 11.91 \$59,986 00	\$777,794 30 42.41 \$18,340 00	\$2,151,844 62 96.07 \$22,398 00	\$316,136 56 17.57 \$17,993 00	

—Concluded.

ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Porterville Northeastern Railway Company	Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway Company	Total	
\$527,658 93 6,910 89	\$685,447 23	\$287,536,568 22 1,456,260 35	\$11,500,000 00	\$661,075,527 13 2,386,073 04	
\$534,569 82 18.30 \$29,211 00	\$685,447 23 5.09 \$134,665 00	\$288,992,828 57 3,108.20 \$92,977 00	\$11,500,000 00 96.72 \$118,899 00	\$663,461,600 17 6,589.25 \$732,770 00	

TABLE

ABSTRACT OF REVENUE FREIGHT CARRIED BY STEAM ROADS

	The Atchison, Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
Grain -----	2,323,874	28	-----
Flour -----	553,158	-----	26
Other mill products-----	319,804	39	-----
Hay -----	477,947	301	27
Tobacco -----	-----	-----	-----
Cotton -----	46,803	-----	-----
Fruit and vegetables-----	1,327,693	-----	-----
Other products of agriculture-----	256,352	-----	-----
Live stock -----	1,113,934	710	-----
Dressed meats -----	50,124	-----	-----
Other packing house products-----	62,061	-----	-----
Poultry, game and fish-----	15,240	-----	-----
Wool -----	26,170	-----	-----
Hides and leather-----	9,462	-----	-----
Other products of animals-----	153,328	-----	-----
Anthracite coal -----	51,514	-----	-----
Bituminous coal -----	3,407,566	-----	101
Coke -----	336,255	-----	-----
Ores -----	4,539,067	-----	-----
Stone, sand and other like articles-----	2,093,884	-----	85
Other products of mines-----	2,076,273	-----	86,956
Lumber -----	1,000,716	25,841	799
Other products of forests-----	382,808	138,964	46
Petroleum and other oils-----	1,024,579	-----	40
Sugar -----	254,497	-----	-----
Naval stores -----	-----	-----	-----
Iron—pig and bloom-----	79,995	-----	-----
Iron and steel rails-----	33,624	325	137
Bar and sheet metal-----	144,623	-----	16
Other castings and machinery-----	420,942	147	8
Cement, brick and lime-----	1,415,283	-----	-----
Agricultural implements -----	76,910	-----	-----
Wagons, carriages, tools, etc.-----	121,188	12	-----
Wines, liquors and beer-----	118,225	17	-----
Household goods and furniture-----	105,904	6	-----
Other manufactures -----	819,195	10	53
Miscellaneous commodities not speci- fied above—carload rates-----	134,532	50	3,470
L. C. L. goods—not distributed above-----	1,394,162	2,317	405
Grand totals -----	26,767,692	168,767	92,174

No. 10.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Railway	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company
554	1,525	32,664	3,603	2,265	10,078
370	399	1,956	556	31	1,963
130	115	32,803	15	842	525
636	358	28,316	2,871	-----	2,715
-----	-----	-----	-----	-----	-----
559	182	44,255	897	9,882	35,652
11	69	5,766	-----	-----	-----
2,220	22,457	13,161	9	57	530
-----	-----	-----	-----	-----	8
-----	15	-----	-----	-----	10
-----	-----	1,568	-----	-----	2
-----	1,044	305	-----	-----	-----
-----	51	503	-----	-----	29
-----	42	17,372	45	25,624	-----
-----	-----	-----	-----	-----	-----
-----	1,019	12,167	869	361	88
-----	-----	356	76	-----	-----
-----	264	-----	281	-----	-----
-----	41	70,044	161	68,177	29,262
-----	1,187	17,265	-----	-----	-----
89,800	10,630	370,150	1,285	42,371	12,590
250,121	1,120	82,453	182	8,132	1,178
374	1,154	31,074	2,020	2,727	20,851
79	599	472	52	-----	14
-----	-----	-----	-----	-----	-----
-----	-----	947	65	-----	-----
-----	-----	1,555	290	125	718
59	-----	-----	216	18	260
198	158	1,919	111	53	366
156	432	20,651	1,419	106	4,105
40	320	13	-----	-----	82
-----	100	481	-----	16	-----
347	206	58,934	479	47	1,699
36	26	913	6	31	110
-----	577	10,159	980	232	5,830
-----	-----	-----	-----	-----	-----
19,732	1,830	18,808	1,303	1,401	1,299
3,013	9,047	144,946	12,527	7,889	12,981
-----	-----	-----	-----	-----	-----
368,435	54,967	1,021,976	30,318	170,387	142,900

TABLE No. 10

ABSTRACT OF REVENUE FREIGHT CARRIED BY STEAM ROADS

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
Grain -----	230	55,919	24
Flour -----	26	14,846	747
Other mill products-----	4,231	21,360	2,778
Hay -----	2,090	20,593	1,577
Tobacco -----		354	
Cotton -----			
Fruit and vegetables-----	12,019	230,785	797
Other products of agriculture-----	52	13,843	
Live stock -----	112	50,260	1,738
Dressed meat -----		831	
Other packing house products-----		3,576	
Poultry, game and fish-----		2,782	
Wool -----		5,090	
Hides and leather-----	5	3,816	
Other products of animals-----	1,606	15,078	
Anthracite coal -----		131	
Bituminous coal -----	60	320,230	404
Coke -----		63,925	108
Ores -----		1,001,473	10,771
Stone, sand and other like articles-----	102,745	500,851	5,122
Other products of mines-----	8	178,780	8,660
Lumber -----	5,031	378,668	41,972
Other products of forests-----	1,345	3,544	26,787
Petroleum and other oils-----	2,856	55,065	1,079
Sugar -----	3	39,743	
Naval stores -----		28	
Iron—pig and bloom-----	57	18,126	
Iron and steel rails-----		6,889	1,166
Other castings and machinery-----	1,717	43,678	1,224
Bar and sheet metal-----	144	24,453	
Cement, brick and lime-----	6,316	96,512	14,288
Agricultural implements -----		2,067	
Wagons, carriages, tools, etc.-----	5	12,711	
Wines, liquors and beers-----		14,564	1,542
Household goods and furniture-----	1,416	12,908	87
Other manufactures -----	5,080	57,788	
Miscellaneous commodities not speci- fied above—carload rates-----	14,721	44,833	6,109
L. C. L. goods not distributed above..	3,907	127,814	17,217
Grand totals -----	165,782	3,443,414	144,197

NOTE.—Statistics of Class "C" roads omitted, as same were not required.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total, Classes "A" and "B"
953,489	11,703		35,952	1,148	3,433,056
136,195	279	188	9,474	25	720,244
361,124	118	305	10,324		754,513
510,642	6,869	216	16,632	638	1,072,428
12,793			5,266		18,413
44,370			7,200		98,373
2,723,415	2,305	14	94,219	151	4,482,825
127,523			17,656	73	421,345
491,963	4,968	101	36,408	409	1,739,037
34,025	158		127		85,273
56,184	49		6,592		128,487
46,627			3,145		69,364
35,191	227		14,949	22	82,998
23,543	31		6,025		43,465
180,276	68		4,925		398,364
			2,392		54,037
330,593	253	394	303,210	48	4,377,363
147,195	82	79	6,466		554,542
994,227		14,026	45,771	895	6,606,775
4,518,563	44,627	798	121,558	36,606	7,592,524
2,198,654	418	73,776	19,319		4,661,296
3,325,369	23,452	2,354	82,425	37,174	5,450,627
514,501	13	27	9,745	89,931	1,510,897
576,045	310,914	1,023	102,051	3,011	2,134,863
431,503		39	57,155		784,156
1,460			205		1,693
137,192	71		4,297		240,750
50,992	522	207	3,942	43	100,535
314,988	30,821	463	51,068	284	868,145
236,971	321	62	29,992	16	437,151
1,147,946	13,473	336	21,252	292	2,742,567
25,352	12		2,808		107,554
80,841	150	76	9,969	12	225,561
276,647	769	448	20,930		494,854
43,485	38	124	8,365	69	173,524
785,251	1,020	1,249	161,643	1,198	1,850,270
491,609	8,136	739	34,493	532	783,597
1,470,196	20,459	2,896	84,187	6,743	3,320,206
23,836,940	482,326	99,940	1,452,137	179,320	58,621,672

TABLE

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Amador Central Railroad Company	
	Average number of employees	Total compensation during year
General officers -----	3	\$6,300 00
Division officers -----		
Clerks -----	3	1,515 00
Messengers and attendants -----		
Assistant engineers and draftsmen -----		
Maintenance of way and structures foremen -----		
Section foremen -----	1	1,140 00
General foremen, maintenance of equipment department -----		
Gang and other foremen, maintenance of equipment department -----		
Machinists -----		
Boilermakers -----		
Blacksmiths -----	1	1,028 45
Masons and bricklayers -----		
Structural iron workers -----		
Carpenters -----	6	4,334 37
Painters and upholsterers -----		
Electricians -----		
Airbrakemen -----		
Car inspectors -----		
Car repairers -----		
Other skilled labor -----		
Mechanics' helpers and apprentices -----	2	2,230 00
Section men -----	12	646 05
Other unskilled labor -----	3	2,190 00
Foremen of construction gangs and work trains -----		
Other men in construction gangs and work trains -----		
Traveling agents and solicitors -----		
Employees in outside agencies -----		
Other traffic employees -----		
Train dispatchers and directors -----		
Telegraphers, telephoners and block operators -----		
Telegraphers and telephoners operating interlockers -----		
Levermen (nontelegraphers) -----		
Telegrapher clerks -----		
Agent telegraphers -----		
Station agents (nontelegraphers) -----	2	2,340 00
Station masters and assistants -----		
Station service employees -----	3	2,230 00
Yardmasters -----		
Yardmasters' assistants (not yard clerks) -----		
Yard engineers and motormen -----		
Yard firemen and helpers -----		
Yard conductors -----		
Yard brakemen -----		
Yard switch tenders -----		
Other yard employees -----		
Hostlers -----		
Enginehouse watchmen and laborers -----	1	780 00
Road freight engineers and motormen -----	1	1,460 00
Road freight firemen and helpers -----	1	912 50
Road freight conductors -----	1	1,080 00
Road freight brakemen and flagmen -----	1	821 25
Road passenger engineers and motormen -----		
Road passenger firemen and helpers -----		
Road passenger conductors -----		
Road passenger baggagemen -----		
Road passenger brakemen and flagmen -----		
Other road trainmen -----		
Crossing flagmen and cattlemen -----		
Drawbridge operators -----		
Floating equipment employees -----		
Express service employees -----		
Policemen and watchmen -----		
All other transportation employees -----		
All other employees -----	5	4,140 00
Totals -----	46	\$33,147 62

No. 11.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Arcata and Mad River Railroad Company		The Atchison, Topeka and Santa Fe Railway Co.		Bay Point and Clayton Railroad Company		Boca and Loyalton Railroad Company	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
1	\$1,500 00	179	\$987,408 81	2	\$4,200 00	1	\$1,006 80
		195	459,159 23			1	500 00
2	1,080 00	4,551	4,172,761 19	1	1,200 00	2	1,242 00
		294	171,524 65				
		401	420,729 62				
		262	335,935 67				
2	1,861 50	1,412	1,139,251 27	1	792 72	2	1,269 05
		60	99,031 39				
		580	675,744 90				
		878	1,230,735 01				
		293	406,219 66				
		111	141,400 99				
		8	7,294 29				
		7	10,629 26				
		1,544	1,385,107 50				
		216	193,263 55				
		311	267,780 63				
		134	119,548 51				
		437	439,998 15				
1	939 75	799	628,475 61				98 00
		737	797,713 67				
		3,314	2,531,525 81				
9	5,277 75	11,244	5,283,363 97	3	1,822 79	7	3,020 59
		3,129	1,910,157 30				
2	2,389 65						
7	4,753 80						
		143	209,597 54				
		86	162,502 09				
		29	43,561 46				
1	546 00	148	277,466 90				
		702	548,093 28				
		148	103,005 39				
		83	62,007 81				
		698	537,746 42				
		597	499,151 51				
2	1,200 00	312	302,622 62	1	1,620 00	2	1,096 30
		11	10,049 97				
		1,981	1,315,268 08			1	487 30
		100	165,609 11				
		29	45,906 58				
		281	456,546 64				
		279	287,578 46				
		262	396,930 05				
		597	787,926 44				
		22	17,343 22				
		48	26,836 93				
		223	219,758 51	1	547 25		
1	527 25	1,492	1,000,983 96				
1	1,179 40	686	1,500,629 79	1	1,460 00	1	1,326 46
1	784 30	698	974,771 83	1	1,003 75	1	879 00
1	854 80	593	1,156,238 79	1	1,080 00	1	1,103 60
		1,210	1,619,104 69	1	972 00	2	1,389 72
1	1,476 15	432	1,076,107 11				
1	985 00	427	643,626 32				
1	1,277 95	322	641,061 47				
1	432 20	17	12,928 08				
1	983 00	418	456,608 78				
	268 10	142	97,388 32				
		141	76,896 57				
		16	10,056 09				
		125	141,424 99				
		195	163,448 59				
		135	136,388 87				
8	6,339 45	88	66,313 15			1	127 70
44	\$34,656 05	45,012	\$40,064,247 05	13	\$14,698 51	22	\$13,546 92

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Bucksport and Elk River Railroad Company	
	Average number of employees	Total compensation during year
General officers	2	\$1,680 00
Division officers		
Clerks		
Messengers and attendants		
Assistant engineers and draftsmen		
Maintenance of way and structures foremen		
Section foremen	1	595 37
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists		
Boilermakers		
Blacksmiths		
Masons and bricklayers		
Structural iron workers		
Carpenters		
Painters and upholsterers		
Electricians		
Airbrakemen		
Car inspectors		
Car repairers		
Other skilled labor		
Mechanics' helpers and apprentices		
Section men	1	544 49
Other unskilled labor		
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains		
Traveling agents and solicitors		
Employees in outside agencies		
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)		
Station masters and assistants		
Station service employees		
Yardmasters		
Yardmasters assistants (not yard clerks)		
Yard engineers and motormen		
Yard firemen and helpers		
Yard conductors		
Yard brakemen		
Yard switch tenders		
Other yard employees		
Hostlers		
Enginehouse watchmen and laborers		
Road freight engineers and motormen	1	988 75
Road freight firemen and helpers		
Road freight conductors	1	756 37
Road freight brakemen and flagmen		
Road passenger engineers and motormen		
Road passenger firemen and helpers		
Road passenger conductors		
Road passenger baggagemen		
Road passenger brakemen and flagmen		
Other road trainmen		
Crossing flagmen and cattlemen		
Drawbridge operators		
Floating equipment employees		
Express service employees		
Policemen and watchmen		
All other transportation employees		
All other employees		
Totals	6	\$4,564 98

¹No employees. No salaries to general officers. ²Not operating. ³Operated by construction company.

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

California Central Railroad Company ¹		California, Shasta and Eastern Railway Co. ²		California Southern Railroad Company ³		California Western Rail- road and Navigation Co.	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
						6	\$5,270 00
				2	\$1,061 00	1	1,300 00
						9	6,219 50
							2,160 00
						5	4,169 80
						3	2,892 80
						1	1,705 35
							\$4 40
						31	15,461 50
						2	1,830 15
						22	14,495 89
						2	420 00
						1	1,100 00
						1	1,640 00
						2	1,602 45
						2	1,257 95
						2	1,552 60
						2	2,126 35
						1	694 10
						2	1,927 80
						2	3,370 48
						2	2,483 45
						2	2,865 50
						4	4,043 70
						1	1,305 45
						1	1,063 35
						1	1,270 95
						1	1,046 30
						1	982 15
						4	1,976 00
				2	\$1,061 00	114	\$88,237 97

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Camino, Placerville and Lake Tahoe Railroad Co.	
	Average number of employees	Total compensation during year
General officers	1	\$3,450 00
Division officers		
Clerks		
Messengers and attendants		
Assistant engineers and draftsmen		
Maintenance of way and structures foremen		
Section foremen	1	1
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists		
Boilermakers		
Blacksmiths		
Masons and bricklayers		
Structural iron workers		
Carpenters		
Painters and upholsterers		
Electricians		
Airbrakemen		
Car inspectors		
Car repairers		
Other skilled labor		
Mechanics' helpers and apprentices		
Section men	4	1
Other skilled labor		
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains		
Traveling agents and solicitors		
Employees in outside agencies		
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)		
Station masters and assistants		
Station service employees		
Yardmasters		
Yardmasters' assistants (not yard clerks)		
Yard engineers and motormen		
Yard firemen and helpers		
Yard conductors		
Yard brakemen		
Yard switch tenders		
Other yard employees		
Hostlers		
Enginehouse watchmen and laborers		
Road freight engineers and motormen	1	1
Road freight firemen and helpers	1	1
Road freight conductors	1	1
Road freight brakemen and flagmen	1	1
Road passenger engineers and motormen		
Road passenger firemen and helpers		
Road passenger conductors		
Road passenger baggage men		
Road passenger brakemen and flagmen		
Other road trainmen		
Crossing flagmen and gatemen		
Drawbridge operators		
Floating equipment employees		
Express service employees		
Policemen and watchmen	1	1
All other transportation employees		
All other employees		
Totals	11	\$3,450 00

¹No statistics. ²Under construction.

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Death Valley Railroad Company	
	Average number of employees	Total compensation during year
General officers		
Division officers		
Clerks		
Messengers and attendants		
Assistant engineers and draftsmen		
Maintenance of way and structures foreman		
Section foremen	1	\$1,104 25
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists		
Boilermakers		
Blacksmiths		
Masons and bricklayers		
Structural iron workers		
Carpenters		
Painters and upholsterers		
Electricians		
Airbrakemen		
Car inspectors		48 75
Car repairers	1	1,280 92
Other skilled labor		
Mechanics' helpers and apprentices		166 85
Section men	4	1,956 11
Other unskilled labor		
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains		
Traveling agents and solicitors		
Employees in outside agencies		
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)		
Station masters and assistants		
Station service employees		
Yardmasters		
Yardmasters' assistants (not yard clerks)		
Yard engineers and motormen		
Yard firemen and helpers		
Yard conductors		
Yard brakemen		
Yard switch tenders		
Other yard employees		
Hostlers		
Enginehouse watchmen and laborers		
Road freight engineers and motormen	1	1,890 50
Road freight firemen and helpers	1	1,330 00
Road freight conductors	1	1,653 30
Road freight brakemen and flagmen	1	1,280 65
Road passenger engineers and motormen		
Road passenger firemen and helpers		
Road passenger conductors		
Road passenger baggagemen		
Road passenger brakemen and flagmen		
Other road trainmen		
Crossing flagmen and gatemen		
Drawbridge operators		
Floating equipment employees		
Express service employees		
Policemen and watchmen		
All other transportation employees		
All other employees		
Totals	10	\$10,711 33

¹Not operating. Under construction. ²No statistics reported.

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Diamond and Caldor Railway		Holton Interurban Railway Company		Hueneme, Malibu and Southern Railway Co. ¹		The Iron Mountain Railway Company ²	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
3	\$6,600 00	1	\$3,950 00				
1	1,440 00						
1	300 00	2	2,550 00				
1	1,462 90						
2	2,132 05	1	863 21				
1	623 17						
1	1,018 15	1	500 00				
1	466 08						
4	2,944 90						
			58 87				
1	466 35						
1	710 37						
10	4,571 94	7	2,846 99				
	76 87						
1	270 00						
		1	982 04				
		1	1,447 34				
2	750 00	1	1,080 00				
		1	713 50				
1	955 80	1	1,470 75				
1	705 35	1	1,053 27				
1	643 60	1	1,393 10				
		1	925 16				
1	1,017 00	1	1,136 76				
1	677 00						
1	721 10	1	990 90				
1	584 25						
1	260 43						
38	\$29,397 31	22	\$21,961 89				

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Lake Tahoe Railway and Transportation Company	
	Average number of employees	Total compensation during year
General officers	3	\$13,200 00
Division officers		
Clerks	3	3,976 35
Messengers and attendants		
Assistant engineers and draftsmen		
Maintenance way and structures foremen		
Section foremen		
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists	3	2,935 25
Boilermakers		
Blacksmiths		248 40
Masons and bricklayers		
Structural ironworkers		
Carpenters		473 50
Painters and upholsterers		
Electricians		
Airbrakemen		
Car inspectors		
Car repairers		
Other skilled labor		
Mechanics' helpers and apprentices		
Section men	5	4,616 30
Other unskilled labor		
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains		
Traveling agents and solicitors		
Employees in outside agencies	1	282 70
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)	2	1,919 15
Station masters and assistants		
Station service employees		
Yardmasters		
Yardmasters' assistants (not yard clerks)		
Yard engineers and motormen		
Yard firemen and helpers		
Yard conductors		
Yard brakemen		
Yard switch tenders		
Other yard employees		
Hostlers	2	1,072 50
Enginehouse watchmen and laborers		
Road freight engineers and motormen		
Road freight firemen and helpers		
Road freight conductors		
Road freight brakemen and flagmen		
Road passenger engineers and motormen	1	1,359 35
Road passenger firemen and helpers	1	704 05
Road passenger conductors	1	1,111 75
Road passenger baggagemen		
Road passenger brakemen and flagmen	1	708 40
Other road trainmen		
Crossing flagmen and gatemen		
Drawbridge operators		
Floating equipment employees	6	10,066 90
Express service employees		
Policemen and watchmen		
All other transportation employees		10,438 85
All other employees	41	35,840 35
Totals	70	\$88,953 80

¹Not operating. Under construction.

OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION.

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—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Los Angeles and San Diego Beach Railway Co.		McCloud River Railroad Company		Mojave Northern Railroad Company ¹		Mount Tamalpais and Muir Woods Railway Co.	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
5	\$4,250 00	4	\$20,100 00	-----	-----	4	\$6,420 00
2	1,000 58	4	8,322 11	-----	-----	-----	-----
-----	-----	6	7,398 20	-----	-----	-----	-----
1	983 23	-----	98 80	-----	-----	-----	-----
2	1,323 29	7	7,181 18	-----	-----	1	1,080 00
-----	-----	-----	-----	-----	-----	1	2,450 00
-----	-----	1	850 00	-----	-----	-----	-----
1	1,380 00	6	7,266 01	-----	-----	3	4,200 00
-----	-----	1	1,581 03	-----	-----	1	1,200 00
-----	-----	2	2,646 96	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	4	3,880 93	-----	-----	1	1,000 90
-----	-----	1	1,554 45	-----	-----	-----	-----
-----	-----	1	872 77	-----	-----	-----	-----
-----	-----	1	1,560 00	-----	-----	-----	-----
1	812 90	8	8,323 68	-----	-----	-----	-----
-----	-----	1	1,187 46	-----	-----	-----	-----
1	1,192 55	6	4,440 40	-----	-----	-----	-----
8	3,568 58	42	29,086 71	-----	-----	12	8,400 00
-----	-----	4	2,697 42	-----	-----	-----	-----
-----	70 00	-----	162 35	-----	-----	-----	-----
-----	1,699 23	6	3,015 42	-----	-----	-----	-----
5	1,415 72	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	1	300 00
-----	-----	1	1,693 23	-----	-----	2	1,720 00
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
3	3,040 07	2	2,520 00	-----	-----	-----	-----
-----	-----	1	1,596 72	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	1	1,146 58	-----	-----	-----	-----
-----	-----	1	850 81	-----	-----	-----	-----
-----	-----	1	1,129 49	-----	-----	-----	-----
-----	-----	2	1,700 77	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	2	2,067 74	-----	-----	-----	-----
1	833 08	3	2,753 74	-----	-----	-----	-----
-----	-----	5	6,479 53	-----	-----	-----	-----
-----	-----	5	4,832 75	-----	-----	-----	-----
-----	-----	4	5,727 51	-----	-----	-----	-----
-----	-----	8	9,652 17	-----	-----	-----	-----
4	4,619 92	1	1,658 20	-----	-----	3	9,390 00
2	2,239 27	1	1,249 18	-----	-----	3	6,900 00
3	3,287 67	1	1,708 16	-----	-----	3	6,630 00
-----	-----	-----	-----	-----	-----	-----	-----
3	2,927 83	1	1,252 41	-----	-----	7	5,385 00
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
42	\$34,643 92	145	\$160,271 87	-----	-----	42	\$55,075 00

TABLE No. 11

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Nevada California- Oregon Railway	
	Average number of employees	Total compensation during year
General officers -----	8	\$15,400 00
Division officers -----	3	5,875 00
Clerks -----	13	12,538 25
Messengers and attendants -----	2	1,147 05
Assistant engineers and draftsmen -----	2	595 70
Maintenance way and structures foremen -----	2	2,440 55
Section foremen -----	16	12,336 25
General foremen, maintenance of equipment department -----		
Gang and other foremen, maintenance of equipment department -----	2	2,760 50
Machinists -----	5	4,917 10
Boilermakers -----	2	2,824 90
Blacksmiths -----	1	1,461 10
Masons and bricklayers -----	1	208 85
Structural iron workers -----		
Carpenters -----	8	7,866 25
Painters and upholsterers -----	2	1,603 60
Electricians -----		
Airbrakemen -----		
Car inspectors -----	1	874 50
Car repairers -----	4	3,359 05
Other skilled labor -----	2	2,236 95
Mechanics' helpers and apprentices -----	8	5,689 75
Section men -----	70	38,034 80
Other unskilled labor -----	17	7,325 05
Foremen of construction gangs and work trains -----	1	218 30
Other men in construction gangs and work trains -----	2	7,223 75
Traveling agents and solicitors -----	1	660 00
Employees in outside agencies -----		
Other traffic employees -----	1	840 00
Train dispatchers and directors -----	1	789 85
Telegraphers, telephoners and block operators -----		
Telegraphers and telephoners operating interlockers -----		
Levermen (nontelegraphers) -----		
Telegrapher clerks -----		
Agent telegraphers -----	6	5,146 70
Station agents (nontelegraphers) -----	8	4,767 96
Station masters and assistants -----		
Station service employees -----	5	3,319 30
Yardmasters -----		
Yardmasters' assistants (not yard clerks) -----		
Yard engineers and motormen -----		
Yard firemen and helpers -----		
Yard conductors -----		
Yard brakemen -----		
Yard switch tenders -----		
Other yard employees -----		
Hostlers -----	4	3,736 90
Enginehouse watchmen and laborers -----		
Road freight engineers and motormen -----	2	6,048 43
Road freight firemen and helpers -----	2	3,815 07
Road freight conductors -----	2	3,242 69
Road freight brakemen and flagmen -----	2	2,889 80
Road passenger engineers and motormen -----	4	6,975 60
Road passenger firemen and helpers -----	4	4,155 39
Road passenger conductors -----	3	4,211 49
Road passenger baggagemen -----		
Road passenger brakemen and flagmen -----	4	3,718 01
Other road trainmen -----		
Crossing flagmen and gatemen -----		
Drawbridge operators -----		
Floating equipment employees -----		
Express service employees -----		
Policemen and watchmen -----		
All other transportation employees -----		
All other employees -----	2	909 10
Totals -----	223	\$192,103 54

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Northwestern Pacific Railroad Company		Nevada County Narrow Gauge Railroad Company		Ocean Shore Railroad Company		Pacific Coast Railway Company	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
15	\$55,984 80	3	\$8,700 00	5	\$12,300 00	1	\$3,300 00
17	36,571 10	4	6,054 00			2	3,900 00
143	145,986 27	6	4,495 00	12	11,060 73	3	3,442 50
4	3,036 35			1	720 00		
31	37,652 30			1	1,800 00		
15	22,853 75			1	1,235 20	2	1,599 10
77	74,545 75	2	1,746 10	7	7,514 46	10	8,344 60
1	1,500 00			2	2,925 49	1	1,500 00
13	17,690 15						
22	27,662 12	4	3,861 88	3	3,433 17	1	1,180 05
8	11,083 45			2	1,350 10	1	1,586 80
9	10,756 90	1	1,332 94	1	950 53	1	1,161 85
1	2,094 90		47 55				
86	89,817 35	3	2,435 45	5	4,580 01	6	5,981 90
12	14,110 95			1	928 10	1	532 95
30	37,359 55	1	143 84	1	1,380 00		
2	2,418 95						
15	16,993 25				190 00	1	814 65
20	17,155 60	1	947 55	2	2,412 54	1	1,081 70
53	58,906 70	1	226 17	5	5,742 50	1	854 00
109	87,258 90	5	2,041 16	5	4,032 28	5	3,882 85
551	298,839 55	8	4,477 10	69	36,849 91	30	18,986 20
113	94,364 95	2	505 22	5	2,865 98	5	3,596 65
10	12,737 60						
111	59,127 20	1	1,200 00				
1	1,875 00			1	300 00		
1	1,200 00						
8	13,325 95			1	1,440 00	1	600 00
3	2,230 90						
14	12,975 30						
29	27,572 40						
34	34,706 40			6	4,053 27	6	7,470 00
45	42,278 05			2	2,770 00		
1	810 30						
122	94,102 35	5	3,282 25	4	2,181 81	5	4,377 95
2	3,396 30						
3	8,582 36			2	1,520 06		
4	4,793 71						
3	8,068 14			2	1,494 51		
8	14,739 19			3	2,685 64		
2	1,675 65						
8	7,153 90			5	3,875 50		
56	41,849 19	1	915 00			4	2,182 85
27	50,319 21	1	1,407 34	3	4,283 39	6	7,581 75
26	29,546 29	1	1,032 85	3	2,701 20	4	3,141 25
26	46,852 58	1	1,288 17	3	3,860 29	5	5,971 10
53	77,549 48	1	818 96	6	6,762 22	9	6,545 50
35	70,258 35	1	1,416 12	1	2,652 80		
19	25,060 77	1	1,056 19	1	1,646 50		
36	61,512 07	1	1,307 50	1	2,226 72		
3	2,821 02						
55	63,636 82	1	785 09	3	3,385 12		
5	3,077 20			3	1,286 99		
6	4,709 55						
125	153,111 35						
9	7,847 20	1	901 38				
3	1,678 05						
2	1,509 90					24	19,682 75
2,242	\$2,157,333 32	57	\$52,424 81	178	\$151,397 02	136	\$119,298 95

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Pajaro Valley Consolidated Railroad Company	
	Average number of employees	Total compensation during year
General officers	9	\$10,417 50
Division officers	1	1,357 68
Clerks	2	3,020 00
Messengers and attendants		
Assistant engineers and draftsmen	2	1,056 80
Maintenance way and structures foremen		
Section foremen	2	1,747 13
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists	1	2,207 04
Boilermakers		1,106 84
Blacksmiths		282 17
Masons and bricklayers		32 26
Structural iron workers		
Carpenters	4	3,848 09
Painters and upholsterers		61 54
Electricians		528 26
Airbrakemen		
Car inspectors		
Car repairers	2	1,854 66
Other skilled labor		276 46
Mechanics' helpers and apprentices	3	2,798 78
Section men	20	9,763 50
Other unskilled labor		1,203 02
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains		
Traveling agents and solicitors	1	
Employees in outside agencies		
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)	2	1,747 74
Station masters and assistants		
Station service employees		109 15
Yardmasters		226 98
Yardmasters' assistants (not yard clerks)		
Yard engineers and motormen		738 46
Yard firemen and helpers		376 70
Yard conductors		640 30
Yard brakemen	1	945 06
Yard switch tenders		
Other yard employees		
Hostlers	1	313 27
Enginehouse watchmen and laborers	1	577 86
Road freight engineers and motormen	2	2,652 45
Road freight firemen and helpers	2	1,613 19
Road freight conductors	2	2,536 13
Road freight brakemen and flagmen	3	2,898 65
Road passenger engineers and motormen	1	1,442 93
Road passenger firemen and helpers	1	1,153 76
Road passenger conductors	1	1,369 97
Road passenger baggagemen		
Road passenger brakemen and flagmen		371 50
Other road trainmen		
Crossing flagmen and gatemen		232 10
Drawbridge operators		
Floating equipment employees		
Express service employees		
Policemen and watchmen		
All other transportation employees		
All other employees	1	911 76
Totals	64	\$62,419 69

¹Not operating. Under construction.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

[illegible]

TABLE No. 11

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	San Diego and Arizona Railway Company	
	Average number of employees	Total compensation during year
General officers	6	\$25,072 20
Division officers	4	6,627 38
Clerks	18	15,002 06
Messengers and attendants.....	4	1,906 17
Assistant engineers and draftsmen.....	18	19,338 37
Maintenance way and structures foremen.....		985 40
Section foremen	2	1,576 80
General foremen, maintenance of equipment department.....		
Gang and other foremen, maintenance of equipment department	1	1,440 18
Machinists		99 17
Boilermakers		41 40
Blacksmiths		73 75
Masons and bricklayers.....		
Structural iron workers.....		
Carpenters	4	4,508 81
Painters and upholsterers.....		468 15
Electricians		259 70
Airbrakemen		
Car inspectors		
Car repairers		420 60
Other skilled labor.....	1	1,107 06
Mechanics' helpers and apprentices.....		115 33
Section men	14	11,406 46
Other unskilled labor.....	8	4,622 90
Foremen of construction gangs and work trains.....	1	908 99
Other men in construction gangs and work trains.....	8	7,131 72
Traveling agents and solicitors.....		
Employees in outside agencies.....		
Other traffic employees.....		
Train dispatchers and directors.....		
Telegraphers, telephoners and block operators.....		
Telegraphers and telephoners operating interlockers.....		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers).....	2	2,442 04
Station masters and assistants.....		
Station service employees.....	1	627 61
Yardmasters		
Yardmasters' assistants (not yard clerks).....		
Yard engineers and motormen.....		
Yard firemen and helpers.....		
Yard conductors		
Yard brakemen		
Yard switch tenders.....		
Other yard employees.....		
Hostlers		
Enginehouse watchmen and laborers.....	2	1,238 83
Road freight engineers and motormen.....	2	2,218 33
Road freight firemen and helpers.....	2	1,342 74
Road freight conductors.....	2	2,232 08
Road freight brakemen and flagmen.....	3	2,764 98
Road passenger engineers and motormen.....	1	267 70
Road passenger firemen and helpers.....	1	161 25
Road passenger conductors.....	1	258 00
Road passenger baggagemen.....		
Road passenger brakemen and flagmen.....	1	381 00
Other road trainmen.....		
Crossing flagmen and gatemen.....	1	119 00
Drawbridge operators		
Floating equipment employees.....		
Express service employees.....		
Policemen and watchmen.....	1	392 00
All other transportation employees.....		
All other employees.....		
Totals	109	\$117,558 16

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

San Diego and South-eastern Railway Company		San Joaquin and Eastern Railroad Company		San Pedro, Los Angeles and Salt Lake Railroad Co.		Santa Maria Valley Railroad Company	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
2	\$13,236 06	3	\$6,315 00	37	\$137,410 02	2	\$3,735 00
3	5,406 76	2	3,263 70	27	57,175 30		480 00
13	19,110 78	7	5,227 01	396	388,705 90		
1	251 98			24	14,248 35		
				21	33,246 99		
1	1,267 54	1	1,364 45	17	22,239 34		
7	6,145 57	4	4,451 55	117	101,204 48	2	1,635 80
				1	1,680 00		
3	3,492 55		10 00	48	74,433 66		
4	3,843 94		535 16	95	128,317 73		214 80
1	754 57	1	1,439 96	53	75,228 79	1	1,135 30
1	983 26			15	19,019 15		
				1	100 00		
	689 50	1	1,456 10	70	63,712 49		33 20
			263 63	23	19,747 05		
		1	1,089 36	5	6,805 65		
				6	5,281 66		
2	1,449 10			33	37,314 86		
5	4,224 80	1	1,135 00	108	90,629 53		
1	159 42		245 47	74	78,485 24		
5	3,679 71	4	3,552 88	221	190,404 69	1	899 70
42	27,467 44	30	17,072 25	748	347,765 71	8	5,375 25
2	4,792 78	2	1,009 73	249	179,811 89		
			84 80	1	1,879 41		
			547 35	26	27,521 82		
1	533 07			29	42,168 55		
3	652 50			23	37,187 57		
				4	5,013 33		
3	2,159 99			12	23,074 59		
				37	41,569 13		
				6	5,540 61		
				4	3,153 52		
1	503 22			36	37,330 04		
9	6,966 56			42	40,020 40		
1	576 55	2	2,356 98	19	22,443 00	2	2,280 00
				1	1,020 00		
5	2,974 88			113	88,240 36	1	780 00
				4	7,355 01		
				15	27,102 10		484 89
				15	16,607 78		362 85
				17	27,362 51		485 75
				36	44,067 31		325 10
				5	3,239 95		
		1	1,750 17	16	18,631 53		488 86
4	2,930 31	1	1,247 33	135	101,636 34		
3	4,489 82	2	2,675 23	67	155,018 60	1	1,439 99
3	3,187 84	2	1,866 20	67	95,665 64	1	1,075 30
3	4,134 46	1	2,161 45	54	114,301 26	1	1,440 00
7	6,943 69	1	1,758 14	109	168,397 80	1	1,000 05
8	8,873 17			60	139,064 70		
2	1,613 15			61	89,120 43		
10	8,899 90			42	80,144 71		
				29	24,047 84		
3	2,397 51			76	86,378 11		
				4	2,009 54		
1	504 00			14	6,339 38		
				2	1,919 99		
	40 16			11	11,444 44		
	18 55		10 00	1	410 30		137 50
1	484 00			154	75,041 40		
161	\$155,839 09	67	\$62,888 90	3,736	\$3,744,437 48	21	\$23,809 34

TABLE No. 11

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Sierra Railway Company of California	
	Average number of employees	Total compensation during year
General officers -----	6	\$17,050 00
Division officers -----		
Clerks -----	7	6,531 30
Messengers and attendants -----		
Assistant engineers and draftsmen -----		
Maintenance way and structures foremen -----	1	1,405 25
Section foremen -----	7	5,883 35
General foremen, maintenance of equipment department -----	1	1,925 00
Gang and other foremen, maintenance of equipment department -----	1	1,325 00
Machinists -----	6	6,191 40
Boilermakers -----	1	1,265 25
Blacksmiths -----	1	1,221 90
Masons and bricklayers -----		
Structural iron workers -----		
Carpenters -----	1	593 75
Painters and upholsterers -----		
Electricians -----		
Airbrakemen -----		
Car inspectors -----	1	897 65
Car repairers -----	2	815 40
Other skilled labor -----	1	1,078 50
Mechanics' helpers and apprentices -----	4	2,373 50
Section men -----	73	27,166 25
Other unskilled labor -----	4	2,301 85
Foremen of construction gangs and work trains -----	1	926 60
Other men in construction gangs and work trains -----	7	4,010 40
Traveling agents and solicitors -----		
Employees in outside agencies -----		
Other traffic employees -----		
Train dispatchers and directors -----	2	3,150 00
Telegraphers, telephoners and block operators -----		
Telegraphers and telephoners operating interlockers -----		
Levermen (nontelegraphers) -----		
Telegrapher clerks -----	4	3,351 20
Agent telegraphers -----	6	6,991 85
Station agents (nontelegraphers) -----		
Station masters and assistants -----		
Station service employees -----	3	2,128 25
Yardmasters -----		
Yardmasters' assistants (not yard clerks) -----		
Yard engineers and motormen -----		
Yard firemen and helpers -----		
Yard conductors -----		
Yard brakemen -----		
Yard switch tenders -----		
Other yard employees -----		
Hostlers -----		
Enginehouse watchmen and laborers -----	3	2,784 85
Road freight engineers and motormen -----	2	3,250 60
Road freight firemen and helpers -----	2	2,473 35
Road freight conductors -----	2	2,063 00
Road freight brakemen and flagmen -----	3	2,816 60
Road passenger engineers and motormen -----	2	2,984 35
Road passenger firemen and helpers -----	2	1,991 65
Road passenger conductors -----	2	2,831 20
Road passenger baggagemen -----	1	896 00
Road passenger brakemen and flagmen -----	3	2,364 65
Other road trainmen -----		660 45
Crossing flagmen and gatemen -----		
Drawbridge operators -----		
Floating equipment employees -----		
Express service employees -----		
Policemen and watchmen -----		
All other transportation employees -----		
All other employees -----	1	937 75
Totals -----	163	\$124,578 10

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Southern Pacific Company		South San Francisco Belt Railway Company		Stockton Terminal and Eastern Railroad Co.		Stone Canyon Railroad Company	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
148	\$986,926 05			2	\$3,150 00	1	\$1,800 00
242	546,804 91			1	1,285 00		
4,392	4,560,845 37			2	1,551 63		
221	122,545 14						
344	433,051 68						
237	329,501 44						
925	914,609 61			1	410 10	1	78 00
42	90,448 68						
497	680,662 35						
1,183	1,418,089 70						
407	502,263 12						
253	293,124 19						
24	23,219 53						
1	7,409 39						
1,793	1,622,247 37						
408	382,223 19						
361	396,498 49						
195	188,367 50						
511	531,017 98						
824	817,022 86				96 45		
2,324	2,279,748 19						
2,701	2,023,998 39						
8,210	4,297,728 74	4	1,983 15	6	3,532 40		
2,796	2,047,885 56						
31	48,963 85						
344	236,247 36						
106	156,838 46						
31	35,896 06						
5	5,511 17						
112	222,979 51						
530	281,781 65						
6	7,273 03						
155	140,241 07						
433	468,830 65						
441	508,426 42						
256	331,386 66			1	554 99		
25	38,144 48						
3,840	3,641,679 76						
56	91,179 52						
45	86,769 65						
235	377,971 00	2	2,558 50				
244	232,684 47						
269	336,252 78						
659	831,463 49	2	2,003 65				
55	57,328 33						
60	42,433 39						
135	138,063 37						
1,150	937,852 44						
647	1,463,130 31				402 34		
660	872,342 13				508 62		
509	877,213 65				414 48		
1,175	1,755,058 49			1	304 75		
549	1,181,458 45			2	1,475 90		
410	583,504 56				73 51		
487	851,839 57			1	866 01		
101	125,686 76						
704	796,362 09						
70	49,849 26						
357	192,731 82						
33	28,421 11						
2,080	1,604,951 04						
262	242,214 19			1	448 21		
61	25,608 74						
1,475	874,294 06			1	385 47		
47,842	\$46,278,104 23	8	\$6,545 30	19	\$15,409 86	2	\$1,878 00

TABLE No. 11

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Sugar Pine Railway Company	
	Average number of employees	Total compensation during year
General officers	2	\$2,400 00
Division officers	1	3,000 00
Clerks	1	600 00
Messengers and attendants		
Assistant engineers and draftsmen		
Maintenance of way and structures foreman		
Section foremen	2	1,392 40
General foremen, maintenance of equipment department		
Gang and other foremen, maintenance of equipment department		
Machinists		
Boilermakers		
Blacksmiths		
Masons and bricklayers		
Structural iron workers		
Carpenters		
Painters and upholsterers		
Electricians		
Airbrakemen		
Car inspectors		
Car repairers	2	1,628 80
Other skilled labor	1	738 45
Mechanics' helpers and apprentices		
Section men	9	5,533 15
Other unskilled labor		
Foremen of construction gangs and work trains		
Other men in construction gangs and work trains	4	
Traveling agents and solicitors		
Employees in outside agencies		
Other traffic employees		
Train dispatchers and directors		
Telegraphers, telephoners and block operators		
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)		
Telegrapher clerks		
Agent telegraphers		
Station agents (nontelegraphers)	1	731 65
Station masters and assistants		
Station service employees		
Yardmasters		
Yardmasters' assistants (not yard clerks)		
Yard engineers and motormen		
Yard firemen and helpers		
Yard conductors		
Yard brakemen		
Yard switch tenders		
Other yard employees		
Hostlers	1	136 75
Enginehouse watchmen and laborers		
Road freight engineers and motormen	2	1,409 50
Road freight firemen and helpers	2	950 80
Road freight conductors	2	1,438 40
Road freight brakemen and flagmen	4	1,653 50
Road passenger engineers and motormen		
Road passenger firemen and helpers		
Road passenger conductors		
Road passenger baggagemen		
Road passenger brakemen and flagmen		
Other road trainmen		
Crossing flagmen and gatemen		
Drawbridge operators		
Floating equipment employees		
Express service employees		
Policemen and watchmen		
All other transportation employees		
All other employees	1	429 75
Totals	31	\$22,043 15

—Continued.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Sunset Railway Company		Tonopah and Tidewater Railroad Company		Trona Railway Company		Ventura County Railway Company	
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year
		7	\$17,884 50	2	\$1,800 00	4	\$1,800 00
		3	5,803 77	1	2,150 00	2	3,000 00
3	\$4,118 62	13	13,774 10			1	948 87
			84 16				
1	1,740 00	1	1,316 25				
5	5,647 07	10	9,803 45	1	869 14		
		4	6,286 98			1	1,201 74
		1	2,940 21	1	77 80		
		1	1,380 57				3 00
		4	4,520 45				
		1	1,289 20				68 00
		1	1,287 32				
		1	1,101 62				
1	1,002 19		599 70				
		1	951 70				
		3	3,752 12				325 74
25	12,317 04	33	21,328 98	8	3,469 90	10	4,471 65
		2	2,367 06				
			550 27				
			10,732 64			3	366 60
		2	4,800 00	1			
		1	405 00				
		1	2,109 93				
2	2,400 00						
1	1,500 00	5	5,805 13				
2	3,300 00			1	1,166 00		
5	5,525 50	1	690 24				
		1	960 94				
							22 20
			154 38				
1	1,514 22	2	2,010 70				148 50
2	3,513 03	2	5,534 61	1	1,894 00	1	924 44
2	2,080 10	2	3,573 33	1	1,496 16	1	563 04
2	3,122 40	3	4,963 96	1	1,482 80	1	685 66
5	6,500 53	2	3,488 01	1	619 74	2	968 35
1	2,022 15						65 08
1	988 42						
1	1,681 97					2	1,332 21
1	1,068 29						
1	120 00						
		3	1,544 61				
62	\$60,161 53	111	\$143,685 89	18	\$15,025 54	28	\$16,895 11

TABLE No. 11

AVERAGE NUMBER OF OFFICERS AND EMPLOYEES AND TOTAL COMPENSATION DURING

	Western Pacific Railway	
	Average number of employees	Total compensation during year
General officers	24	\$101,245 00
Division officers	18	37,249 50
Clerks	289	305,385 97
Messengers and attendants	8	5,827 55
Assistant engineers and draftsmen	18	22,689 15
Maintenance way and structures foremen	20	29,614 95
Section foremen	128	101,104 90
General foremen, maintenance of equipment department	2	3,420 00
Gang and other foremen, maintenance of equipment department	16	28,046 00
Machinists	35	53,308 10
Boilermakers	18	31,679 05
Blacksmiths	10	15,795 80
Masons and bricklayers		
Structural iron workers		2,669 35
Carpenters	114	118,063 20
Painters and upholsterers	10	10,781 70
Electricians	17	14,513 40
Airbrakemen	5	5,111 40
Car inspectors	18	28,888 80
Car repairers	23	39,579 35
Other skilled labor	71	80,341 90
Mechanics' helpers and apprentices	92	78,712 35
Section men	733	377,393 67
Other unskilled labor	154	132,361 43
Foremen of construction gangs and work trains		163 15
Other men in construction gangs and work trains	8	2,108 30
Traveling agents and solicitors	31	50,643 18
Employees in outside agencies		
Other traffic employees		250 00
Train dispatchers and directors	9	17,824 05
Telegraphers, telephoners and block operators	58	54,390 98
Telegraphers and telephoners operating interlockers		
Levermen (nontelegraphers)	8	6,123 00
Telegrapher clerks	6	5,947 25
Agent telegraphers	46	42,248 45
Station agents (nontelegraphers)	15	22,368 50
Station masters and assistants	1	1,080 00
Station service employees	84	71,017 80
Yardmasters	6	7,299 70
Yardmasters' assistants (not yard clerks)		100 00
Yard engineers and motormen	7	15,691 25
Yard firemen and helpers	8	10,120 25
Yard conductors	8	14,649 25
Yard brakemen	19	26,870 35
Yard switch tenders		
Other yard employees	3	1,797 35
Hostlers	8	15,924 25
Enginehouse watchmen and laborers	20	30,159 15
Road freight engineers and motormen	58	117,494 35
Road freight firemen and helpers	59	75,273 15
Road freight conductors	49	89,928 75
Road freight brakemen and flagmen	99	129,884 75
Road passenger engineers and motormen	32	81,169 25
Road passenger firemen and helpers	30	52,445 55
Road passenger conductors	23	48,434 85
Road passenger baggagemen		344 00
Road passenger brakemen and flagmen	47	57,140 40
Other road trainmen		
Crossing flagmen and gatemen	22	13,310 35
Drawbridge operators		
Floating equipment employees	47	56,177 95
Express service employees		
Policemen and watchmen	11	9,008 30
All other transportation employees		
All other employees	107	54,119 15
Totals	2,752	\$2,805,289 53

—Concluded.

YEAR OF STEAM ROADS OPERATING IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1916.

Yosemite Valley Railroad Company		Yreka Railroad Company		Total			
Average number of employees	Total compensation during year	Average number of employees	Total compensation during year	Average number of employees	Total compensation during year		
2	\$5,100 00	1	\$2,220 00	517	\$2,519,771 74		
2	4,194 36			539	1,204,972 35		
4	4,832 94			9,907	9,707,679 82		
				559	321,207 24		
				847	976,464 27		
1	1,080 00			564	759,283 82		
9	8,095 52	1	951 60	2,779	2,436,708 52		
				111	204,880 56		
				1,163	1,487,078 46		
1	1,079 71			2,263	2,916,058 81		
1	1,220 22			794	1,046,703 80		
1	1,104 40			410	494,389 39		
				35	33,000 38		
				8	20,708 00		
				3,662	3,330,115 11		
1	931 71			676	627,886 64		
				729	728,660 09		
				344	322,754 37		
				1,020	1,059,533 71		
3	3,051 31			1,810	1,627,598 32		
1	1,002 89			3,275	3,311,002 73		
5	3,759 57			6,494	4,956,833 31		
46	20,588 38	3	1,837 00	22,182	10,974,343 36		
5	3,415 12			6,500	4,403,587 53		
				49	70,885 12		
				545	380,181 48		
				320	468,771 52		
1	2,250 00			146	239,970 92		
				41	55,880 96		
				306	570,190 00		
				1,330	928,065 94		
				160	115,819 03		
				264	224,500 70		
1	1,072 50			1,211	1,085,735 72		
4	4,298 01			1,205	1,169,372 04		
2	960 00			696	766,698 06		
				39	51,104 75		
2	1,484 57	2	1,698 00	6,186	5,244,995 38		
				170	277,667 56		
				74	132,776 23		
				549	894,737 09		
				553	555,815 58		
				564	788,565 38		
				1,330	1,715,532 95		
				79	76,369 40		
				116	74,307 62		
				410	416,343 38		
2	1,819 63			2,883	2,137,363 13		
2	3,400 66			1,539	3,365,904 40		
2	2,192 63			1,560	2,097,624 43		
2	3,145 46			1,283	2,350,085 89		
5	4,748 81			2,725	3,826,665 05		
2	2,973 79	1	1,446 70	1,146	2,604,143 98		
2	1,911 35	1	1,011 80	974	1,424,258 45		
1	2,590 98	1	1,037 10	948	1,729,504 23		
				152	167,155 90		
2	2,215 83			1,333	1,489,700 39		
				216	150,175 67		
				544	294,497 41		
				57	45,106 74		
				2,383	1,965,732 23		
				492	435,744 47		
				202	175,793 01		
				1,920	1,145,258 38		
112	\$94,520 35	10	\$10,202 20	103,888	\$97,180,222 90		

TABLE

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	Amador Central Railroad Company	Arcata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Rail- way Company
Locomotive—total of all kinds owned or leased -----	4	6	1,785
<i>Cars in Passenger Service.</i>			
First class -----	2	5	928
Combination -----			109
Emigrant -----			
Dining -----			48
Parlor -----			21
Sleeping -----			
Baggage—express and postal -----	1		536
Other cars -----			
Totals—all classes of passenger cars -----	3	5	1,642
<i>Cars in Freight Service.</i>			
Box -----	3	9	31,122
Flat -----	1	199	2,620
Stock -----			7,799
Coal -----			9,638
Tank -----		4	2,913
Refrigerator -----			
Other cars -----			3,110
Totals—all classes of freight cars--	4	212	57,202
<i>Cars in Company Service.</i>			
Officers and pay cars -----		1	43
Gravel -----	4		200
Derrick -----			36
Caboose -----			799
Other road cars -----		1	3,314
Totals—all classes in company service -----	4	2	4,392
<i>Grand Total of Cars of All Kinds.</i>			
Number -----	11	219	63,236

¹Not operating. Under construction.

No. 12.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Bay Point and Clayton Railroad Company	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Rail- way Company ¹	California Southern Railroad Company
1	5	2	1	-----	1
-----	-----	-----	-----	-----	-----
1	-----	-----	1	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	1	-----	-----	-----	-----
-----	1	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
1	2	-----	1	-----	-----
-----	-----	-----	-----	-----	-----
1	14	8	10	-----	1
-----	-----	-----	15	-----	1
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	1
-----	-----	28	-----	-----	-----
1	14	36	25	-----	3
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	1
-----	1	-----	-----	-----	-----
-----	4	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	5	-----	-----	-----	1
2	21	36	26	-----	4

TABLE No. 12

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	California Western Railroad and Navigation Company	Camino. Placerville and Lake Tahoe Railroad Company	Cement. Tolamas and Tidewater Rail- road Company
Locomotives—total of all kinds owned or leased -----	7	1	3
<i>Cars in Passenger Service.</i>			
First class -----	2		
Combination -----	1	1	1
Emigrant -----			
Dining -----			
Parlor -----			
Sleeping -----			
Baggage—express and postal -----			
Other cars -----			
Totals—all classes of passenger cars -----	3	1	1
<i>Cars in Freight Service.</i>			
Box -----	3		1
Flat -----	165	1	2
Stock -----			4
Coal -----			
Tank -----	6		
Refrigerator -----	1		
Other cars -----			4
Total—all classes of freight cars...	175	1	11
<i>Cars in Company Service.</i>			
Officers and pay cars -----	16		
Gravel -----			
Derrick -----			
Caboose -----	3		
Other road cars -----	5		
Totals—all classes in company service -----	24		
<i>Grand Total of Cars of All Kinds.</i>			
Number -----	202	2	12

¹Not operating. Under construction.

—Continued.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Clear Lake Railroad Company¹	Chowchilla Pacific Railway Company	Colusa and Hamilton Railroad Company¹	Death Valley Railroad Company	Diamond and Caldor Railway	Holton Interurban Railway Company
	1		2	5	3
				1	2
					4
				1	6
			2		6
	1		5	76	4
			12		
	1		19	76	10
				2	
			1		
				4	
			1	6	
	1		20	83	16

TABLE No. 12

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	Hueneme, Malibu and Southern Rail- way Company ¹	Iron Mountain Railway Company	Lake Tahoe Railway and Transportation Company
Locomotives—total of all kinds owned or leased -----		5	4
<i>Cars in Passenger Service.</i>			
First class -----			7
Combination -----			1
Emigrant -----			
Dining -----			
Parlor -----			2
Sleeping -----			
Baggage—express and postal -----			2
Other cars -----			
Totals—all classes of passenger cars -----			12
<i>Cars in Freight Service.</i>			
Box -----		1	7
Flat -----		7	29
Stock -----			
Coal -----			
Tank -----		1	
Refrigerator -----			
Other cars -----		21	
Totals—all classes of freight cars ..		30	36
<i>Cars in Company Service.</i>			
Officers and pay cars -----			
Gravel -----			
Derrick -----			
Caboose -----		1	
Other road cars -----		3	1
Totals—all classes in company service -----		4	1
<i>Grand Total of Cars of All Kinds.</i>			
Number -----		34	49

¹Not operating. Under construction.

—Continued.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Los Angeles and San Diego Beach Rail- way Company	McCloud River Railroad Company	Mojave Northern Railroad Company	Mount Tamalpais and Muir Woods Railway	Nevada- California- Oregon Railway	Northwestern Pacific Railroad Company
3	14	1	4	14	73
8	3		13	7	178
2				4	40
				2	
				5	22
5			12		4
15	3		25	18	244
5	15			97	243
20	372		1	92	684
				50	56
				14	50
1	9				
				4	
	25				
26	421		1	257	1,933
	1			2	4
			3	2	53
				1	4
	5	6		5	31
	35			37	188
	41	6	3	47	280
41	465	6	29	322	1,557

TABLE No. 12

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company
Locomotives—total of all kinds owned or leased -----	4	13	8
<i>Cars in Passenger Service.</i>			
First class -----	3	22	5
Combination -----	3	4	4
Emigrant -----			
Dining -----			
Parlor -----			
Sleeping -----			
Baggage—express and postal -----		1	2
Other cars -----	5		
Totals—all classes of passenger cars -----	11	27	11
<i>Cars in Freight Service.</i>			
Box -----	34	43	32
Flat -----	28	39	138
Stock -----			8
Coal -----		20	
Tank -----	4		16
Refrigerator -----			
Other cars -----	3	13	4
Totals—all classes of freight cars--	69	115	198
<i>Cars in Company Service.</i>			
Officers' and pay cars -----			
Gravel -----		4	
Derrick -----			
Caboose -----		3	
Other road cars -----	1	18	1
Totals—all classes in company service -----	1	25	1
<i>Grand Total of Cars of All Kinds.</i>			
Number -----	81	167	210

¹Switching company only.

—Continued.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Pajaro Valley Consolidated Railway Company	Patterson and Western Railroad Company	Quincy Western Railway Company	Riverside, Rialto and Pacific Rail- road Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
8	2	1	3	2	4
4					21
3		1		1	1
		1		1	
7		2		2	22
26	4		1	1	16
7	14	1	3	4	57
					1
2					4
228			16		
263	18	1	20	5	78
				1	2
			1		16
			1	1	18
270	18	3	21	8	118

TABLE No. 12

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company
Locomotives—total of all kinds owned or leased -----	13	6	169
<i>Cars in Passenger Service.</i>			
First class -----	24		59
Combination -----	6	3	19
Emigrant -----			
Dining -----			14
Parlor -----			3
Sleeping -----			
Baggage—express and postal -----			22
Other cars -----		2	1
Totals—all classes of passenger cars -----	30	5	118
<i>Cars in Freight Service.</i>			
Box -----	49		1,240
Flat -----	215		617
Stock -----			194
Coal -----	12		743
Tank -----	3	1	211
Refrigerator -----			
Other cars -----			
Totals—all classes of freight cars--	279	1	3,005
<i>Cars in Company Service.</i>			
Officers' and pay cars-----			3
Gravel -----			90
Derrick -----			4
Caboose -----	1	3	49
Other road cars-----	2		147
Totals—all classes in company service -----	3	3	293
<i>Grand Total of Cars of All Kinds.</i>			
Number -----	312	9	3,416

—Continued.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Santa Maria Valley Railroad Company	Sierra Railway Company of California	Southern Pacific Company	South San Francisco Belt Railway Company ¹	Stockton Terminal and Eastern Rail- road Company	Stone Canyon Railroad Company
2	10	1,376	2	1	1
-----	2	1,007	-----	-----	-----
-----	1	280	-----	1	1
-----	-----	94	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	3	422	-----	-----	-----
-----	4	-----	-----	1	-----
-----	-----	-----	-----	-----	-----
-----	10	1,803	-----	2	1
-----	-----	-----	-----	-----	-----
-----	14	16,873	-----	1	-----
-----	42	5,894	-----	4	3
-----	1	2,054	-----	-----	-----
-----	-----	2,334	-----	-----	-----
-----	3	2,331	-----	-----	-----
-----	-----	126	-----	-----	-----
-----	-----	1,542	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	60	31,154	-----	5	3
-----	-----	26	-----	-----	-----
-----	6	359	-----	-----	-----
-----	-----	75	-----	-----	-----
1	-----	493	-----	-----	-----
-----	4	2,995	-----	-----	-----
-----	-----	-----	-----	-----	-----
1	10	3,948	-----	-----	-----
-----	-----	-----	-----	-----	-----
1	80	36,905	-----	7	4

TABLE No. 12

STATEMENT OF CLASSIFICATION OF EQUIPMENT OF STEAM ROADS OPER

	Sugar Pine Railway Company	Sunset Railway Company ¹	Tonopah and Tidewater Railroad Company
Locomotives—total of all kinds owned or leased -----	4		5
<i>Cars in Passenger Service.</i>			
First class -----			1
Combination -----			3
Emigrant -----			
Dining -----			
Parlor -----			
Sleeping -----			
Baggage—express and postal -----			
Other cars -----			
Totals—all classes of passenger cars -----			4
<i>Cars in Freight Service.</i>			
Box -----			15
Flat -----	70		16
Stock -----			
Coal -----			
Tank -----			6
Refrigerator -----			
Other cars -----			
Totals—all classes of freight cars --	70		37
<i>Cars in Company Service.</i>			
Officers' and pay cars -----	1		1
Gravel -----	3		
Derriek -----			
Caboose -----	1		4
Other road cars -----	3		1
Totals—all classes in company service -----	8		6
<i>Grand Total of Cars of All Kinds.</i>			
Number -----	78		47

¹Locomotives and cars rented from Southern Pacific Company and Atchison, Topeka and Santa Fe Railway Company.

—Concluded.

ATING IN CALIFORNIA AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1916.

Trona Railway Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
2	4	115	6	2	3,708
	1	20	3		2,325
1		5	2	1	504
		8			164
					26
					2
		20		1	1,038
				2	43
1	1	53	5	4	4,102
1	8	4	12	1	49,901
1	12	514	165	1	12,163
		200	3		10,365
5		25			12,846
		170			5,686
					131
	59	263	6		5,334
7	79	1,176	187	2	96,426
			1		101
					725
		5	1		126
2		56	3		1,471
		227	4		7,012
2		288	9		9,435
10	80	1,517	201	6	109,963

TABLE

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	Amador Central Railroad Company	Arcata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Rail- way Company
<i>Revenue Service—Locomotive Miles.</i>			
Freight -----	10,836	17,360	3,504,246
Passenger -----			5,432,890
Mixed -----	8,798	17,034	185,754
Special -----			18,667
Switching -----	4,284	20,124	1,501,598
Totals -----	23,918	54,518	10,643,155
Nonrevenue service—locomotive miles -----			269,193
Totals -----	23,918	54,518	10,912,348

¹No statistics reported.²Not operating. Under construction.

TABLE No. 13

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	California Western Railroad and Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolena and Tidewater Rail- road Company
<i>Revenue Service—Locomotive Miles.</i>			
Freight -----	55,086		5,422
Passenger -----	30,530		3,972
Mixed -----		1,916	
Special -----	376		
Switching -----	23,390		31,420
Totals -----	109,382	1,916	40,814
Nonrevenue service—locomotive miles -----	15,742		
Totals -----	125,124	1,916	40,814

¹No statistics reported.²Not operating. Under construction.

TABLE No. 13

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	Hueneme, Malibu and Southern Rail- way Company ²	Iron Mountain Railway Company ¹	Lake Tahoe Railway and Transportation Company ¹
<i>Revenue Service—Locomotive Miles.</i>			
Freight -----			
Passenger -----			
Mixed -----			
Special -----			
Switching -----			
Totals -----			
Nonrevenue service—locomotive miles -----			
Totals -----			

¹No statistics reported.²Not operating. Under construction.

No. 13.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Bay Point and Clayton Railroad Company ¹	Boca and Loyalton Railroad	Bucksport and Elk River Railroad Company	California Central Railroad Company ¹	California, Shasta and Eastern Railway Company ²	California Southern Railroad Company
-----	3,578	3,694	-----	-----	1,774
-----	19	-----	-----	-----	-----
-----	9,846	-----	-----	-----	-----
-----	2,154	-----	-----	-----	-----
-----	15,597	3,694	-----	-----	1,774
-----	773	-----	-----	-----	-----
-----	16,370	3,694	-----	-----	1,774

—Continued.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Clear Lake Railroad Company ²	Chowchilla Pacific Railroad Company ¹	Colusa and Hamilton Railroad Company ²	Death Valley Railroad Company	Diamond and Caldor Railway	Holton Interurban Railway Company
-----	-----	-----	16,968	10,362	-----
-----	-----	-----	-----	11,154	26,766
-----	-----	-----	7,866	-----	268
-----	-----	-----	24,834	21,516	27,034
-----	-----	-----	-----	-----	-----
-----	-----	-----	24,834	21,516	27,034

—Continued.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Los Angeles and San Diego Beach Railway Company	McCloud River Railroad Company	Mojave Northern Railroad Company ²	Mount Tamalpais and Muir Woods Railway Company ¹	Nevada-California-Oregon Railway	Northwestern Pacific Railroad Company
-----	66,241	-----	-----	43,882	438,090
80,600	25,258	-----	-----	134,735	882,418
8,164	15,697	-----	-----	21,576	23,687
-----	40	-----	-----	375	3,046
-----	25,671	-----	-----	-----	226,836
88,764	132,907	-----	-----	200,568	1,574,077
697	7,954	-----	-----	23,219	83,635
89,461	140,861	-----	-----	223,787	1,657,712

TABLE No. 13

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	Nevada County Narrow Gauge Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway
<i>Revenue Service—Locomotive Miles.</i>			
Freight	17,944	24,418	8,853
Passenger	19,835	71,624	55,263
Mixed	35,807	27,414	92,356
Special	108		
Switching	3,046	10,936	48,675
Totals	76,740	134,392	205,147
Nonrevenue service—locomotive miles.	216	16,318	306
Totals	76,956	150,710	205,453

¹No statistics reported.²Switching company only. No statistics.

TABLE No. 13

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	San Diego and Southeastern Railway Company	San Joaquin and Eastern Railroad Company	San Pedro, Los Angeles and Salt Lake Railroad Company
<i>Revenue Service—Locomotive Miles.</i>			
Freight	28,347		718,472
Passenger	102,712		1,122,023
Mixed	11,030	37,174	18,587
Special	584		8,347
Switching	17,710		206,089
Totals	160,383	37,174	2,073,518
Nonrevenue service—locomotive miles.	5,836	1,184	50,331
Totals	166,219	38,358	2,123,849

¹No statistics reported.²Switching company only. No statistics.

TABLE No. 13

STATEMENT OF LOCOMOTIVE MILEAGE OF STEAM ROADS OPERATING

	Sugar Pine Railway Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company
<i>Revenue Service—Locomotive Miles.</i>			
Freight	19,666	34,907	6,334
Passenger		47,607	505
Mixed			83,788
Special			
Switching	5,413	15,246	2,410
Totals	25,079	97,760	93,037
Nonrevenue service—locomotive miles.		296	9,413
Totals	25,079	98,056	102,450

—Continued.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Pajaro Valley Consolidated Railroad Company	Patterson and Western Railroad Company ²	Quincy Western Railway Company ¹	Riverside, Rialto and Pacific Railroad Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
14,179	-----	-----	6,872	900	456
22,987	-----	-----	-----	-----	10,787
19,914	-----	-----	-----	2,160	5,146
13,985	-----	-----	11,721	-----	26
-----	-----	-----	-----	-----	2,676
71,065	-----	-----	18,593	3,060	19,091
986	-----	-----	623	-----	5,717
72,051	-----	-----	19,216	3,060	24,808

—Continued.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Santa Maria Valley Railroad Company	Sierra Railway Company of California	Southern Pacific Company	South San Francisco Belt Railway Company ²	Stockton Terminal and Eastern Railroad Company ¹	Stone Canyon Railroad Company ¹
18,463	49,204	9,755,956	-----	-----	-----
-----	42,567	13,620,600	-----	-----	-----
-----	16,795	652,276	-----	-----	-----
-----	-----	12,045	-----	-----	-----
9,241	-----	4,512,630	-----	-----	-----
27,704	108,566	28,553,507	-----	-----	-----
-----	1,898	906,833	-----	-----	-----
27,704	110,464	29,460,340	-----	-----	-----

—Concluded.

IN CALIFORNIA FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Tromp Railroad Company	Ventura County Railway Company	Western Pacific Railway	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
-----	8,042	751,892	73,435	-----	15,715,879
-----	22,654	684,547	95,267	-----	22,509,400
18,900	-----	-----	5,174	6,780	1,363,693
342	-----	130	-----	-----	44,354
1,260	1,360	242,464	28,197	-----	6,976,402
20,502	32,056	1,679,033	202,073	6,780	46,609,728
-----	709	73,689	997	-----	1,476,565
20,502	32,765	1,752,722	203,070	6,780	48,086,293

TABLE

STATEMENT OF CAR AND TRAIN MILEAGE STATISTICS OF CALIFORNIA

	The Atchison Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
<i>Revenue Service—Freight Car Miles.</i>			
Loaded -----	68,418,669	591,820	107,065
Empty -----	22,091,062	387,500	104,136
Caboose -----	3,049,396	55,080	12,852
Totals -----	93,559,127	1,034,400	224,053
Average number of freight cars per train mile.	33.75	17.77	12.45
Average number of loaded cars per train mile.	25.16	10.74	6.31
Average number of empty cars per train mile.	8.59	7.03	6.14
Average number of tons of freight per loaded car mile -----	19.41	6.69	17.72
<i>Revenue Service—Passenger Car Miles.</i>			
Passenger -----	10,512,730	62,408	-----
Sleeping, parlor and observation -----	12,918,537	-----	-----
Other passenger train cars -----	8,033,749	-----	-----
Totals -----	31,465,016	62,408	-----
Average number of passengers per car mile.---	14.98	15.75	-----
Average number of passengers per train mile.---	69.43	31.62	-----
<i>Revenue Service—Special Car Miles.</i>			
Freight—loaded -----	33,167	-----	-----
Freight—empty -----	3,087	-----	-----
Caboose -----	2,848	-----	-----
Passenger -----	16,337	1,128	-----
Sleeping, parlor and observation -----	63,152	-----	-----
Other passenger train cars -----	15,574	-----	-----
Totals -----	134,165	1,128	-----
Work service -----	2,789,620	62,968	-----

No. 14.

STEAM RAILROADS FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Rail- road Company	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
582,658	672,696	4,622,259	92,684	185,547	315,458
551,376	309,907	2,170,959	60,472	87,765	149,528
53,859	37,642	395,825	-----	26,570	-----
1,187,893	1,020,245	7,189,043	153,156	299,882	464,986
27.36	25.07	19.44	5.95	10.86	8.15
14.21	17.14	12.88	3.60	7.44	5.26
13.15	7.93	6.56	2.35	3.42	2.89
15.55	6.84	14.64	5.51	16.81	12.89
41,021	262,143	4,736,987	111,707	238,422	174,972
-----	109,851	16,340	-----	-----	-----
-----	132,559	1,241,440	-----	1,442	96,313
41,021	504,553	5,994,767	111,707	239,864	271,285
9.50	4.23	27.43	8.08	12.15	5.34
9.54	10.16	85.37	16.43	29.25	6.33
58	893	20,547	-----	-----	-----
20	162	90	-----	-----	-----
76	375	1,390	-----	-----	-----
-----	780	6,339	288	-----	-----
-----	-----	556	-----	-----	-----
-----	-----	1,533	-----	-----	-----
154	2,210	30,455	288	-----	-----
9,530	107,488	388,039	382	66,144	1,954

TABLE No. 14

STATEMENT OF CAR AND TRAIN MILEAGE STATISTICS OF CALIFORNIA

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
<i>Revenue Service—Freight Car Miles.</i>			
Loaded -----	138,590	10,909,522	441,894
Empty -----	66,273	4,993,342	100,647
Caboose -----	8,550	553,630	37,963
Totals -----	213,413	16,456,494	580,504
Average number of freight cars per train mile.	10.74	31.48	16.21
Average number of loaded cars per train mile.	7.43	22.05	13.11
Average number of empty cars per train mile.	3.31	9.43	3.10
Average number of tons of freight per loaded car mile -----	12.86	1	14.85
<i>Revenue Service—Passenger Car Miles.</i>			
Passenger -----	483,823	1,466,266	76,758
Sleeping, parlor and observation -----		2,966,193	82
Other passenger train cars -----	6,275	1,732,206	43,923
Totals -----	490,098	6,164,665	120,763
Average number of passengers per car mile.---	13.92	12.48	14.56
Average number of passengers per train mile--	21.07	56.01	18.82
<i>Revenue Service—Special Car Miles.</i>			
Freight—loaded -----	10	4,003	-----
Freight—empty -----		31,625	-----
Caboose -----		3,461	-----
Passenger -----	2,105	11,567	-----
Sleeping, parlor and observation -----		2,826	82
Other passenger train cars -----		4,174	-----
Totals -----	2,115	57,656	82
Work service -----	10,200	539,333	11,008

¹Not segregated to states.

NOTE.—Statistics of Class "C" roads omitted as same were not required.

—Concluded.

STEAM RAILROADS FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total, Classes "A" and "B"
173,999,814	693,557	428,799	15,692,388	645,361	278,538,781
71,740,770	548,755	231,705	5,025,580	569,564	109,189,341
7,113,093	29,571	6,118	728,540	72,025	12,180,714
252,853,677	1,271,883	666,622	21,446,508	1,286,950	399,908,836
41.86	42.43	17.63	28.44	18.94	-----
29.33	23.69	11.50	21.54	10.15	-----
12.53	18.74	6.13	6.90	8.79	-----
23.06	28.96	27.02	22.34	11.79	-----
32,842,166	93,579	83,197	737,098	143,257	52,066,534
29,082,131	196	78,108	2,676,979	142,095	47,990,512
27,145,188	48,744	1,618	1,636,957	218	40,120,632
89,069,485	142,519	162,923	5,051,034	285,570	140,177,678
17.21	5.37	4.14	14.80	11.56	-----
63.98	10.59	8.18	75.25	36.19	-----
97,893	-----	-----	-----	-----	156,571
48	-----	-----	-----	-----	35,032
5,872	-----	-----	-----	-----	14,022
32,953	-----	-----	130	-----	71,627
12,480	-----	-----	-----	-----	79,096
4,080	-----	-----	-----	-----	25,361
153,326	-----	-----	130	-----	381,709
5,276,233	842	62,329	830,988	2,373	10,159,431

TABLE

STATEMENT OF TRAIN MILEAGE STATISTICS OF CALIFORNIA

	The Atchison, Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
<i>Train Mileage—Revenue Service.</i>			
Freight train—miles	2,927,139	55,086	16,968
Passenger train—miles	4,862,456	30,530	-----
Mixed train—miles	174,413	-----	-----
Special service train—miles.....	14,879	376	-----
Total revenue train mileage.....	7,978,887	85,992	16,968
Average number of passengers per train mile..	69.43	31.62	-----
Average number of tons of freight per train mile	427.99	71.91	111.83

TABLE No. 15

STATEMENT OF TRAIN MILEAGE STATISTICS OF CALIFORNIA

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
<i>Train Mileage—Revenue Service.</i>			
Freight train—miles	26,736	551,219	37,008
Passenger train—miles	308,083	965,848	42,567
Mixed train—miles	10,230	18,376	16,795
Special service train—miles.....	569	8,255	-----
Total revenue train mileage.....	345,618	1,543,698	96,370
Average number of passengers per train mile.	21.07	56.01	18.82
Average number of tons of freight per train mile	48.22	¹	121.97

¹Not segregated to states.

NOTE.—Statistics of Class "C" roads omitted as same were not required.

No. 15.

STEAM RAILROADS FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Rail- road Company	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
65,131	41,344	415,501	17,895	24,276	8,853
25,258	132,995	1,502,297	19,624	71,624	55,263
15,577	21,513	23,012	35,220	27,414	92,356
40	375	1,854	102	-----	-----
106,006	196,227	1,942,664	72,841	123,314	156,472
9.54	10.16	85.37	16.43	29.25	6.33
112.23	73.13	153.61	9.61	60.35	40.18

--Concluded.

STEAM RAILROADS FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total, Classes "A" and "B"
6,831,929	29,277	5,801	728,540	71,983	11,854,686
16,048,763	47,546	505	671,370	85,956	24,870,685
600,219	-----	81,196	-----	5,174	1,121,495
7,192	-----	-----	130	-----	33,772
23,488,103	76,823	87,502	1,400,040	163,113	37,880,638
63.98	10.59	8.18	75.25	36.19	-----
539.47	686.06	133.20	481.22	98.62	-----

TABLE

STATEMENT OF PASSENGER TRAFFIC OF CALIFORNIA STEAM

	The Atchison, Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
<i>Number of Passengers Carried Earning Revenue.</i>			
Entire line -----	12,126,847	31,615	560
State -----	2,619,885	31,615	560
<i>Number of Passengers Carried One Mile.</i>			
Entire line -----	1,411,638,271	965,463	11,176
State -----	349,728,823	965,463	11,176
<i>Total Passenger Revenue.</i>			
Entire line -----	\$27,541,697 81	\$57,135 14	\$812 55
State -----	6,466,714 74	57,135 14	812 55
<i>Average Amount Received From Each Passenger.</i>			
Entire line -----	\$2.27113	\$1.80722	\$1.45099
State -----	2.46832	1.80722	1.45099
<i>Average Receipt Per Passenger Per Mile.</i>			
Entire line -----	\$0.01951	\$0.05918	\$0.07270
State -----	.01849	.05918	.07270
<i>Total Passenger Service Train Revenue.</i>			
Entire line -----	\$35,091,068 09	\$63,462 96	\$812 55
State -----	7,492,397 23	63,462 96	812 55
<i>Passenger Service Train Revenue Per Mile of Road.</i>			
Entire line -----	\$4,069 07	\$1,481 05	\$39 35
State -----	5,184 94	1,481 05	39 35
<i>Passenger Service Train Revenue Per Train Mile.</i>			
Entire line -----	\$1.52	\$2.08	-----
State -----	1.49	2.08	-----

NOTE.—Statistics of Class "C" roads omitted as same were not required.

No. 16.

RAILROADS DURING THE FISCAL YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Rail- road Company	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
18,441	24,363	6,113,403	85,332	143,238	57,782
18,441	23,783	6,113,403	85,332	143,238	57,782
389,452	1,905,412	130,217,180	901,104	2,896,485	934,709
389,452	1,570,256	130,217,180	901,104	2,896,485	934,709
\$15,564 99	\$95,411 93	\$2,078,201 58	\$57,144 31	\$59,770 36	\$31,951 27
15,564 99	78,994 99	2,078,201 58	57,144 31	59,770 36	31,951 27
\$0.84404	\$3.91626	\$0.33994	\$0.66967	\$0.41728	\$0.55296
.84404	3.32849	.33994	.66967	.41728	.55296
\$0.03997	\$0.05007	\$0.01596	\$0.06341	\$0.02064	\$0.03418
.03997	.05030	.01596	.06341	.02064	.03418
\$18,919 61	\$134,097 55	\$2,289,863 18	\$65,032 82	\$65,815 78	\$42,021 32
18,919 61	111,844 85	2,289,863 18	65,032 82	65,815 78	42,021 32
\$256 57	\$492 21	\$4,514 63	\$2,969 53	\$1,225 62	\$407 77
256 57	483 13	4,514 63	2,969 53	1,225 62	407 77
\$0.46	\$0.68	\$1.50	\$1.18	\$0.66	\$0.28
.46	.72	1.50	1.18	.66	.28

TABLE No. 16

STATEMENT OF PASSENGER TRAFFIC OF CALIFORNIA STEAM

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
<i>Number of Passengers Carried Earning Revenue.</i>			
Entire line -----	873,185	1,129,842	37,281
State -----	873,185	561,302	37,281
<i>Number of Passengers Carried One Mile.</i>			
Entire line -----	6,707,498	146,925,447	1,117,681
State -----	6,707,498	55,130,810	1,117,681
<i>Total Passenger Revenue.</i>			
Entire line -----	\$99,248 40	\$3,127,851 84	\$64,013 06
State -----	99,248 40	1,160,246 24	64,013 06
<i>Average Amount Received From Each Passenger.</i>			
Entire line -----	\$0.11366	\$2.76840	\$1.71704
State -----	.11366	2.06706	1.71704
<i>Average Receipt Per Passenger Per Mile.</i>			
Entire line -----	\$0.01480	\$0.02129	\$0.05727
State -----	.01480	.02105	.05727
<i>Total Passenger Service Train Revenue.</i>			
Entire line -----	\$115,929 72	\$3,739,960 08	\$80,078 81
State -----	115,929 72	1,366,270 45	80,078 81
<i>Passenger Service Train Revenue Per Mile of Road.</i>			
Entire line -----	\$1,543 47	\$3,266 91	\$1,052 14
State -----	1,543 47	3,871 44	1,052 14
<i>Passenger Service Train Revenue Per Train Mile.</i>			
Entire line -----	\$0.36	\$1.56	\$1.34
State -----	.36	1.39	1.34

—Concluded.

RAILROADS DURING THE FISCAL YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total, Classes "A" and "B"
41,075,961	14,596	7,879	262,675	46,861	62,049,861
35,587,975	14,596	7,835	231,167	46,861	46,454,191
1,551,911,598	503,372	778,479	111,416,461	3,297,564	3,372,517,352
1,136,766,713	503,372	668,254	50,526,348	3,297,564	1,742,332,888
\$31,510,434 08	\$18,521 95	\$40,194 38	\$1,700,422 36	\$243,271 58	\$66,741,647 59
21,771,801 50	18,521 95	34,885 67	811,371 05	243,271 58	33,049,649 38
\$0.76713	\$1.26897	\$5.10145	\$6.47348	\$5.19134	-----
.61177	1.26897	4.45254	3.50989	5.19134	-----
.02030	.03680	.05163	.01526	.07377	-----
.01915	.03680	.05220	.01606	.07377	-----
\$37,476,006 25	\$33,189 02	\$52,962 23	\$1,957,277 63	\$260,495 77	\$81,486,993 37
25,163,804 48	33,189 02	45,696 85	932,804 44	260,495 77	38,148,439 84
\$5,282 18	\$527 40	\$306 48	\$2,079 89	\$3,290 33	\$32,804 60
6,123 41	527 40	322 13	2,359 62	3,290 33	35,652 53
\$1.48	\$0.70	\$0.52	\$1.18	\$2.85	-----
1.46	.70	.56	1.39	2.85	-----

TABLE

STATEMENT OF FREIGHT TRAFFIC OF CALIFORNIA STEAM RAIL

	The Atchison, Topeka and Santa Fe Rail- way Company	California Western Railroad and Navigation Company	Death Valley Railroad Company
<i>Number of Tons Carried of Freight Earning Revenue.</i>			
Entire line -----	34,334,011	168,767	92,704
State -----	7,375,964	168,767	92,704
<i>Number of Tons Carried of Freight Earning Revenue One Mile.</i>			
Entire line -----	9,225,414.439	3,961,446	1,897,450
State -----	1,327,421,854	3,961,446	1,897,450
<i>Average Amount Received For Each Ton of Freight.</i>			
Entire line -----	\$2.82497	\$1.06093	\$1.32303
State -----	2.25221	1.06093	1.32303
<i>Average Receipts Per Ton Per Mile.</i>			
Entire line -----	\$0.00964	\$0.04519	\$0.06456
State -----	.01104	.04519	.06456
<i>Total Revenue From Freight Operation.</i>			
Entire line -----	\$75,617,800 53	\$179,050 39	\$121,949 32
State -----	12,363,168 44	179,050 39	121,949 32
<i>Total Revenue From Operation Freight Per Mile of Road.</i>			
Entire line -----	\$8,768 45	\$4,178 53	\$5,905 54
State -----	8,555 65	4,178 53	5,905 54
<i>Total Revenue From Operation Freight Per Train Mile.</i>			
Entire line -----	\$3.91	\$3.25	\$7.19
State -----	3.99	3.25	7.19

No. 17.

ROADS DURING THE FISCAL YEAR ENDING JUNE 30, 1916.

McCloud River Railroad Company	Nevada- California- Oregon Rail- road Company	Northwestern Pacific Railroad Company	Nevada County Narrow Gauge Railroad	Ocean Shore Railroad Company	Pacific Coast Railway
374,654	61,642	1,110,630	30,948	171,357	150,748
374,654	54,861	1,110,630	30,948	171,357	150,748
9,057,760	5,575,153	67,861,991	510,875	3,119,328	4,067,135
9,057,760	4,596,596	67,861,991	510,875	3,119,328	4,067,135
\$0.78956	\$4.13471	\$1.71472	\$2.51260	\$0.75758	\$1.06544
.78956	3.71704	1.71472	2.51260	.75758	1.06544
\$0.03250	\$0.04330	\$0.02828	\$0.15192	\$0.04154	\$0.03909
.03250	.04436	.02828	.15192	.04154	.03909
\$290,902 88	\$227,272 45	\$1,752,405 80	\$76,177 07	\$129,080 96	\$152,252 48
290,902 88	203,920 53	1,752,405 80	76,177 07	129,080 96	152,252 48
\$3,944 98	\$834 21	\$3,454 99	\$3,478 40	\$2,403 74	\$1,477 46
3,944 98	880 87	3,454 99	3,478 40	2,403 74	1,477 46
\$3.60	\$2.78	\$4.00	\$1.43	\$2.49	\$1.50
3.60	3.24	4.00	1.43	2.49	1.50

TABLE No. 17

STATEMENT OF FREIGHT TRAFFIC OF CALIFORNIA STEAM RAIL

	San Diego and Southeastern Railway Company	San Pedro, Los Angeles and Salt Lake Railroad Company	Sierra Railway Company of California
<i>Number of Tons Carried of Freight Earning Revenue.</i>			
Entire line -----	174,567	4,027,905	150,851
State -----	174,567	¹	150,851
<i>Number of Tons Carried of Freight Earning Revenue One Mile.</i>			
Entire line -----	1,782,604	706,484,798	6,562,721
State -----	1,782,604	¹	6,562,721
<i>Average Amount Received For Each Ton of Freight.</i>			
Entire line -----	\$0.61798	\$2.04600	\$1.93722
State -----	.61798	1.66646	1.93722
<i>Average Receipts Per Ton Per Mile.</i>			
Entire line -----	\$0.05992	\$0.01181	\$0.04458
State -----	.05992	.01281	.04458
<i>Total Revenue From Freight Operation.</i>			
Entire line -----	\$102,450 52	\$7,045,210 03	\$279,341 91
State -----	102,450 52	22,015,121 50	279,341 91
<i>Total Revenue From Operation Freight Per Mile of Road.</i>			
Entire line -----	\$1,364 00	\$6,154 10	\$3,670 24
State -----	1,364 00	6,248 40	3,670 24
<i>Total Revenue From Operation Freight Per Train Mile.</i>			
Entire line -----	\$2.77	\$4.28	\$5.19
State -----	2.77	3.87	5.19

¹Not segregated to states.

NOTE.—Statistics of Class "C" roads omitted as same were not required.

—Concluded.

ROADS DURING THE FISCAL YEAR ENDING JUNE 30, 1916.

Southern Pacific Company	Sunset Railway Company	Tonopah and Tidewater Railroad Company	Western Pacific Railway	Yosemite Valley Railroad Company	Total, Classes "A" and "B"
29,071,625 24,993,680	485,625 485,625	112,503 112,404	1,805,045 1,548,101	179,320 179,320	72,502,902 37,175,181
7,213,872,096 4,013,977,174	20,085,913 20,085,913	13,032,999 11,587,977	844,483,273 350,589,394	7,609,670 7,609,670	18,134,879,651 5,834,189,888
\$2.70260 1.84948	\$0.64923 .64923	\$3.71579 3.49395	\$3.61493 1.81183	\$0.93442 .93442	----- -----
\$0.01025 .01118	\$0.01560 .01560	\$0.03063 .03226	\$0.00690 .00752	\$0.02202 .02202	----- -----
\$64,421,738 06 38,157,964 83	\$313,142 28 313,142 28	\$371,356 52 348,909 31	\$5,249,368 77 2,232,645 45	\$167,559 31 167,559 31	\$156,497,059 23 78,886,042 98
\$9,168 96 9,399 37	\$4,976 04 4,976 04	\$2,148 93 2,459 53	\$5,578 20 5,647 69	\$2,116 45 2,116 45	\$69,623 22 70,161 88
\$5.01 5.03	\$10.70 10.70	\$3.39 4.01	\$3.32 3.06	\$2.17 2.17	----- -----

ELECTRIC RAILROADS.

TABLES 1 TO 6, INCLUSIVE.

TABLE

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAIL

	Angels Flight Railway Company	Bakersfield and Kern Electric Rail- way Company
<i>Assets.</i>		
Road and equipment.....	\$81,688 96	\$848,135 77
Sinking funds.....		337 40
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments.....		
Cash and deposits.....	1,106 16	4,169 93
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		127 56
Other working assets.....		17,394 64
Deferred assets.....		
Unadjusted debits.....		3,132 36
Discount on securities and expenses.....		
Corporate deficit.....	3,204 88	
Total assets.....	\$86,000 00	\$873,297 66
<i>Liabilities.</i>		
Capital stock.....	\$25,000 00	\$250,000 00
Premium on capital stock.....	53,000 00	
Funded debt unmatured.....		92,000 00
Loans and notes payable.....	8,000 00	
Miscellaneous accounts payable.....		358,693 21
Current liabilities.....		
Other current liabilities.....		416 66
Deferred liabilities.....		
Unadjusted credits.....		97,575 23
Reserves.....		33,337 40
Corporate surplus.....		41,275 16
Totals.....	\$86,000 00	\$873,297 66

¹Debit item.²Leased to Fresno Traction Company.

No. 1.

WAYS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

California Street Cable Railroad Company	Castro Point Railway and Terminal Company	Central California Traction Company	Fresno City Railway Company ²	Fresno Traction Company	Fresno Interurban Railway Company
\$1,672,336 76	\$63,763 75	\$3,991,167 43	\$714,681 90 1,273 10	\$6,264,185 98	\$166,992 64
67,414 65					
172,843 20				1,511 25	
27,946 00	506 89	4,674 79	2,520 00	3,698 75	
		11,000 00		1,388 69	
		27,981 25		4,299 20	
		30,137 01	8,400 00	51,914 58	
			4,191 21	27,551 44	
		741 08	2 00	35,225 39	
400,000 00		1,465,674 78		84,974 40	20,310 00
		209,703 61	33,517 13	90,049 31	13,138 08
\$2,340,540 61	\$64,270 64	\$5,741,079 95	\$764,585 34	\$6,564,798 99	\$200,440 72
\$1,000,000 00	\$11,000 00	\$3,675,300 00	\$500,000 00	\$5,000,000 00	\$26,900 00
360,000 00		1,492,000 00	50,000 00		
		412,036 47	84,000 00	719,000 00	149,300 00
7,279 63	44,395 64	89,773 98		10,898 14	24,240 72
		46,543 00	42,626 78	770,712 08	
		25,426 50		7,875 46	
168,998 50			14,968 56	26,780 81	
1789 51			72,990 00	29,532 50	
805,051 99	8,875 00				
\$2,340,540 61	\$64,270 64	\$5,741,079 95	\$764,585 34	\$6,564,798 99	\$200,440 72

TABLE NO. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAIL

	Glendale and Montrose Railway	Humboldt Transit Company
<i>Assets.</i>		
Road and equipment.....	\$170,797 26	\$607,044 53
Sinking funds		365 00
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		87,500 00
Investments		
Cash and deposits.....	497 82	6,559 30
Loans and notes receivable.....		
Miscellaneous accounts receivable.....	103 04	62 47
Other working assets.....		1,139 38
Deferred assets		
Unadjusted debits		
Discount on securities and expenses.....		
Corporate deficit	5,496 19	45,547 28
Total assets	\$176,894 31	\$748,217 96
<i>Liabilities.</i>		
Capital stock	\$25,000 00	\$500,000 00
Premium on capital stock.....		
Funded debt unmaturred.....	25,000 00	184,000 00
Loans and notes payable.....	116,695 89	31,500 00
Miscellaneous accounts payable.....	10,198 42	3,121 11
Current liabilities		2,300 00
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits		3,339 99
Reserves		23,956 86
Corporate surplus		
Totals	\$176,894 31	\$748,217 96

¹Under construction. Not operating.

—Continued.

WAYS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Los Angeles Railway Corporation	Martinez and Concord Inter- urban Railway Company ¹	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Montecito Railroad Company	Nevada County Traction Company
\$43,843,893 04 779,960 02	-----	\$28,003 47	\$612,660 25	\$19,857 94	\$219,004 76
-----	-----	-----	-----	-----	-----
21,000 00	-----	-----	-----	-----	-----
19,750 38	-----	-----	1,244 27	7 80	3,104 11
139,458 78	-----	400 00	-----	-----	-----
36,949 74	-----	212 11	323 19	-----	17,709 92
565,792 13	-----	-----	1,875 60	2,990 36	375 95
588 85	-----	-----	-----	-----	-----
52,322 31	-----	-----	962 98	2,000 00	-----
-----	-----	-----	-----	158 72	68 79
-----	-----	30,316 37	42,968 77	6,703 34	-----
\$45,459,715 25	-----	\$58,931 95	\$660,035 06	\$31,718 16	\$240,263 53
-----	-----	-----	-----	-----	-----
\$20,000,000 00	-----	\$5,000 00	\$300,000 00	\$20,000 00	\$100,000 00
-----	-----	-----	-----	-----	-----
20,000,000 00	-----	-----	270,000 00	-----	88,000 00
2,107,075 00	-----	-----	31,930 00	1,400 00	-----
142,456 86	-----	5,862 50	33,929 96	10,318 16	-----
-----	-----	-----	23,805 00	-----	-----
333,276 37	-----	41,914 34	-----	-----	-----
2,400 50	-----	-----	-----	-----	-----
1,407,541 28	-----	6,155 11	370 10	-----	6,245 40
973,064 33	-----	-----	-----	-----	-----
493,900 91	-----	-----	-----	-----	46,018 13
-----	-----	-----	-----	-----	-----
\$45,459,715 25	-----	\$58,931 95	\$660,035 06	\$31,718 16	\$240,263 53

TABLE NO. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAIL.

	Northern Electric Railway Company	Northern Electric— Marysville and Colusa Branch
<i>Assets.</i>		
Road and equipment.....	\$9,472,730 40	\$1,137,906 87
Sinking funds.....		
Deposits in lieu of mortgage property sold.....	666 89	
Miscellaneous physical property.....		
Investments.....	6,349,066 24	
Cash and deposits.....	80,729 83	
Loans and notes receivable.....	40,787 49	
Miscellaneous accounts receivable.....	74,449 29	1,341 48
Other working assets.....	100,846 97	867 72
Deferred assets.....	42,188 33	
Discount on securities and expenses.....	19,017,897 77	1,557,400 00
Unadjusted debits.....	46,424 86	1,729 61
Corporate deficit.....	1,484,825 33	92,510 71
Total assets.....	\$36,710,613 40	\$2,791,756 39
<i>Liabilities.</i>		
Capital stock.....	\$25,000,000 00	\$1,500,000 00
Premium on capital stock.....		
Funded debt unmatured.....	4,955,000 00	750,000 00
Loans and notes payable.....	4,755,602 85	
Miscellaneous accounts payable.....	143,061 63	59 62
Current liabilities.....	1,737,269 72	450,213 80
Other current liabilities.....	20,383 47	86,000 00
Deferred liabilities.....	204 48	
Unadjusted credits.....	99,091 25	5,482 97
Reserves.....		
Corporate surplus.....		
Totals.....	\$36,710,613 40	\$2,791,756 39

¹Operated by Oakland, Antioch and Eastern Railway.²Credit item.

—Continued.

WAYS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Oakland and Antioch Railway ¹	Oakland, Antioch and Eastern Railway	Pacific Electric Railway Company	Peninsular Railway Company	Petaluma and Santa Rosa Railway Company	Point Loma Railroad Company
\$2,509,251 58	\$3,776,208 59	\$125,476,823 54 6,935 10	\$15,414,273 62	\$2,083,561 98 169 78	\$193,946 79
-----	-----	-----	-----	-----	-----
55,815 20	6,667,043 57	69,306 22 7,993,505 10	-----	-----	-----
248 04	9,644 34	8,716 93 588,063 96	8,333 15	11,862 88	82 77
-----	-----	-----	300 00	-----	-----
25,442 54	74,866 41	493,974 54	33,199 35	4,608 90	-----
200,015 79	60,670 06	1,275,880 04	262,023 02	16,661 62	-----
-----	-----	54,788 52	246 45	-----	-----
2,925,178 95	2,202,337 32	3,498,108 98	-----	-----	207,862 67
805 40	17,526 61	1,633,174 85	17,036 60	10,515 82	353 42
35 00	461,716 31	4,432,855 99	1,070,469 21	144,671 00	67,215 98
-----	-----	-----	-----	-----	-----
\$5,716,296 42	\$13,270,013 21	\$145,531,633 77	\$16,805,881 40	\$2,272,051 98	\$469,461 63
-----	-----	-----	-----	-----	-----
\$3,500,000 00	\$8,740,000 00	\$74,000,000 00	\$12,000,000 00	\$994,100 00	\$250,000 00
-----	-----	-----	-----	-----	-----
2,000,000 00	2,905,500 00	58,490,000 00	500,000 00	872,000 00	130,000 00
11,087 92	980,963 72	-----	-----	93,600 00	1,500 00
5,208 50	163,839 35	504,154 41	25,255 07	16,774 33	1,373 80
200,000 00	474,465 10	6,824,613 17	4,222,721 50	13,402 65	48,750 00
-----	-----	-----	-----	-----	-----
-----	2,610 85	42,170 65	-----	-----	-----
-----	2,634 19	5,300,758 03	57,904 83	86,376 31	37,837 83
-----	-----	369,937 51	-----	195,798 69	-----
-----	-----	-----	-----	-----	-----
\$5,716,296 42	\$13,270,013 21	\$145,531,633 77	\$16,805,881 40	\$2,272,051 98	\$469,461 63

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAIL

	Sacramento Gas and Electric Company ¹	Sacramento Terminal Company
<i>Assets.</i>		
Road and equipment.....		\$213,795 01
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments		
Cash and deposits.....		
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		10,247 64
Other working assets.....		
Deferred assets		
Discount on securities and expenses.....		185,279 69
Unadjusted debits		
Corporate deficit		18,000 00
Total assets		\$427,322 34
<i>Liabilities.</i>		
Capital stock		\$250,000 00
Premium on capital stock.....		
Funded debt unmatured.....		150,000 00
Loans and notes payable.....		
Miscellaneous accounts payable.....		
Current liabilities		27,322 34
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits		
Reserves		
Corporate surplus		
Totals		\$427,322 34

¹No balance sheet, as same is included in the report of the Pacific Gas and Electric Company.

—Continued.

WAYS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Sacramento Valley Electric Rail- way Company	Sacramento and Woodland Railroad Company	San Diego Electric Railway Company	San Francisco, Napa and Calistoga Railway	San Francisco- Oakland Terminal Railways	San Jose Railroads
\$266,716 24	\$917,753 83	\$4,947,427 62	\$3,278,928 06	\$45,710,608 33	\$7,930,061 39
-----	-----	200 00	-----	202,614 99	4,422 58
-----	-----	-----	-----	11,700 00	-----
-----	-----	6,677 57	-----	1,511,072 42	-----
-----	-----	-----	-----	5,440,895 02	-----
18 28	16 41	12,615 93	19,662 23	82,427 32	19,866 09
178,374 22	5,000 00	4,113 00	-----	226 65	-----
535 79	15,645 30	84,295 17	8,468 75	63,971 00	2,896 62
-----	687 93	231,782 87	19,092 83	265,418 68	2,331 07
-----	-----	975 00	1,262 17	5,362 78	541 08
83,199 32	983,000 00	4,324,675 70	-----	-----	96,742 80
-----	-----	38,430 97	-----	34,463 60	1,453 92
4,299 02	28,841 63	-----	81,178 97	-----	387,583 18
-----	-----	-----	-----	-----	-----
\$533,142 87	\$1,950,945 10	\$9,651,193 83	\$3,408,593 01	\$53,328,760 79	\$8,445,898 73
-----	-----	-----	-----	-----	-----
\$435,405 80	\$1,000,000 00	\$5,000,000 00	\$2,000,000 00	\$28,175,000 00	\$5,000,000 00
-----	750,000 00	3,881,000 00	1,185,300 00	19,871,500 00	2,562,000 00
8,966 22	-----	-----	43,000 00	3,939,878 53	-----
88,770 85	1,132 01	38,902 31	13,036 44	389,221 27	27,060 23
-----	190,267 49	-----	78,424 75	594,712 21	735,090 10
-----	-----	-----	305 40	-----	-----
-----	-----	2,000 00	-----	39,976 63	-----
-----	9,545 60	508,902 17	88,526 42	218,776 61	22,216 04
-----	-----	39,200 00	-----	-----	99,532 36
-----	-----	181,189 35	-----	99,695 54	-----
\$533,142 87	\$1,950,945 10	\$9,651,193 83	\$3,408,593 01	\$53,328,760 79	\$8,445,898 73

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAIL

	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company
<i>Assets.</i>			
Road and equipment.....	\$1,092,042 76	\$90,420 64	\$869,403 62
Sinking funds	925 00		
Deposits in lieu of mortgage property sold			
Miscellaneous physical property.....	4,989 11		369 07
Investments			
Cash and deposits.....	2,451 44	2,969 24	7,148 22
Loans and notes receivable.....			
Miscellaneous accounts receivable.....	73 18	12,153 55	28,656 11
Other working assets.....	15,421 25		68,239 74
Deferred assets			100 00
Discount on securities and expenses.....	349 28		
Unadjusted debits			2,525 64
Corporate deficit	66,709 20		
Total assets	\$1,182,961 22	\$105,543 43	\$976,442 40
<i>Liabilities.</i>			
Capital stock	\$500,000 00	\$13,500 00	\$500,000 00
Premium on capital stock.....			
Funded debt unmatured.....	404,000 00		
Loans and notes payable.....	115,000 00		
Miscellaneous accounts payable.....	5,224 01	47,685 14	15,489 08
Current liabilities	155,126 65		181,031 31
Other current liabilities.....			
Deferred liabilities	3,610 56		23,715 71
Unadjusted credits		7,405 00	27,922 50
Reserves			
Corporate surplus		36,953 29	228,283 80
Totals	\$1,182,961 22	\$105,543 43	\$976,442 40

—Concluded.

WAYS OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

San Ramon Valley Railroad Company	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalla Electric Railroad Company	Total
\$176,118 58	\$1,421,050 41	\$1,400,324 13	\$81,049,443 39 1,976,870 44	\$972,702 63	\$369,705,214 45 2,974,073 41
-----	-----	-----	10,000 00	-----	22,366 89
-----	35,859 88	-----	-----	-----	1,783,188 92
-----	-----	-----	574,536 54	-----	27,276,216 12
53 87	-----	-----	231,376 57	6,484 81	1,159,345 50
-----	7,403 10	-----	5,053 83	-----	402,222 69
47 47	42,327 93	325 57	253,469 57	1,379 74	1,320,144 38
11,112 31	14,088 17	-----	560,543 97	18,816 70	3,804,520 39
-----	-----	-----	-----	24,650 00	162,445 83
265,396 05	74,000 81	-----	804,822 56	-----	38,199,211 08
-----	-----	2,710 97	77,651 67	5,328 23	1,982,745 80
-----	30,666 29	37,916 30	4,292,038 65	696,780 25	13,878,957 98
\$452,728 28	\$1,625,396 59	\$1,441,276 97	\$89,835,807 19	\$1,726,142 36	\$462,670,653 44
-----	-----	-----	-----	-----	-----
\$250,000 00	\$962,049 15	\$750,000 00	\$42,948,600 00	\$24,000 00	\$245,230,854 95
-----	58,826 00	-----	-----	-----	161,826 00
100,000 00	399,000 00	631,000 00	37,046,000 00	-----	161,045,600 00
2,205 00	87,980 00	-----	1,940,120 00	-----	14,688,541 60
5,567 85	13,296 24	47,095 15	444,356 68	11,031 12	2,748,763 42
94,955 43	6,893 72	13,145 82	1,274,504 57	1,655,520 94	19,864,418 13
-----	95,582 88	-----	-----	-----	577,879 12
-----	-----	-----	169,061 07	1,799 10	320,851 51
-----	1,768 60	36 00	1,173,018 88	33,791 20	9,413,969 41
-----	-----	-----	4,840,145 99	-----	6,676,706 13
-----	-----	-----	-----	-----	1,941,243 17
\$452,728 28	\$1,625,396 59	\$1,441,276 97	\$89,835,807 19	\$1,726,142 36	\$462,670,653 44

TABLE

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
JUNE

	Angels Flight Railway Company	Bakersfield and Kern Electric Rail- way Company
<i>Mileage.</i>		
Owned .....	.0767	10.51
Operated .....	.0767	10.51
<i>Capitalization.</i>		
Capital stock outstanding.....	\$25,000 00	\$250,000 00
Funded debt		92,000 00
Totals	\$25,000 00	\$342,000 00
Amount per mile.....	325,945 00	32,540 00
<i>Revenues.</i>		
Passenger	15,950 24	70,087 05
Freight		
Other than transportation.....		365 00
Miscellaneous income		12 85
Gross income	\$15,950 24	\$70,464 90
Less operating expense and miscellaneous deduc- tions	6,331 11	95,295 57
Net revenue	\$9,619 13	
Net loss		\$24,830 67
Less taxes and interest.....	1,797 59	11,927 67
Net income	\$7,821 54	
Net deficit		\$36,758 34
Net operating revenue per mile of road.....		
Net operating loss per mile of road.....		2,362 00
Net income per mile of road operated.....		
Net deficit per mile of road operated.....		3,497 00
Total number of revenue passengers carried.....		1,250,259

¹Under construction.²Leased to Fresno Traction Company.

No. 2.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

California Street Cable Railroad Company	Castro Point Railway and Terminal Company ¹	Central California Traction Company	Fresno City Railway Company ²	Fresno Traction Company	Fresno Interurban Railway Company
11	.31	76.698	8.14	36.873	15
11	-----	76.698	-----	45.013	15
\$1,000,000 00	\$11,000 00	\$3,675,300 00	\$500,000 00	\$5,000,000 00	\$26,900 00
360,000 00	-----	1,492,000 00	84,000 00	719,000 00	149,300 00
\$1,360,000 00	\$11,000 00	\$5,167,300 00	\$584,000 00	\$5,719,000 00	\$176,200 00
123,636 00	35,484 00	67,372 00	71,744 00	155,099 00	11,746 00
\$431,236 40	-----	\$180,219 28	-----	\$224,779 45	\$7,824 67
-----	-----	83,093 09	-----	2,321 00	1,069 66
-----	-----	5,621 76	-----	294 00	-----
12,761 96	\$300 00	6,984 16	\$15,312 74	11,289 17	-----
\$443,998 36	\$300 00	\$275,918 29	\$15,312 74	\$238,683 62	\$8,894 33
249,423 75	-----	243,803 29	-----	186,540 03	28,691 86
\$194,574 61	\$300 00	\$32,115 00	\$15,312 74	\$52,143 59	-----
51,565 27	-----	116,361 26	7,518 16	93,426 44	19,797 53
\$143,009 34	\$300 00	-----	\$7,794 58	-----	-----
-----	-----	84,246 26	-----	41,282 85	19,797 53
17,689 00	-----	419 00	-----	1,158 00	-----
-----	-----	-----	-----	-----	1,320 00
13,000 00	-----	-----	-----	-----	-----
-----	-----	1,098 00	-----	917 00	1,320 00
8,600,560	-----	1,231,560	-----	4,415,116	-----

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF JUNE

	Glendale and Montrose Railway	Humboldt Transit Company
<i>Mileage.</i>		
Owned	8,895	13
Operated	8,895	13
<i>Capitalization.</i>		
Capital stock outstanding.....	\$25,000 00	\$500,000 00
Funded debt	25,000 00	184,000 00
Totals	\$50,000 00	\$684,000 00
Amount per mile.....	5,621 00	52,615 00
<i>Revenues.</i>		
Passenger	\$16,345 01	\$74,729 85
Freight	5,978 25	
Other than transportation.....		
Miscellaneous income	15 50	641 91
Gross income	\$22,338 76	\$75,371 76
Less operating expense and miscellaneous deductions	26,814 14	73,879 33
Net revenue		\$1,492 43
Net loss	\$4,475 38	
Less taxes and interest.....	3,394 69	17,418 32
Net income		
Net deficit	\$7,870 07	\$15,925 89
Net operating revenue per mile of road.....		115 00
Net operating loss per mile of road.....	503 00	
Net income per mile of road operated.....		
Net deficit per mile of road operated.....	884 00	1,225 00
Total number of revenue passengers carried.....	236,251	1,515,027

¹Under construction.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING
30, 1916.

Los Angeles Railway Corporation	Martinez and Concord Inter- urban Railway Company ¹	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Montecito Railroad Company	Nevada County Traction Company
344.41	-----	.75	5.5	1.46	5.71
391.58	-----	6.55	5.5	1.46	5.71
\$20,000,000 00	-----	\$5,000 00	\$300,000 00	\$20,000 00	\$100,000 00
20,000,000 00	-----		270,000 00	-----	88,000 00
\$40,000,000 00	-----	\$5,000 00	\$570,000 00	\$20,000 00	\$188,000 00
116,141 00	-----	6,666 00	103,636 00	13,700 00	32,924 00
\$6,041,460 76	-----	\$3,575 73	\$33,037 25	\$200 50	\$28,346 90
58,614 76	-----	6,916 82	-----	-----	-----
5,639 85	-----	64 06	194 44	-----	-----
\$6,105,715 37	-----	\$10,556 61	\$33,231 69	\$200 50	\$28,346 90
4,356,094 37	-----	17,638 29	27,650 30	4,808 39	20,656 90
\$1,749,621 00	-----	7,081 68	\$5,581 39	4,607 89	\$7,690 00
1,486,919 92	-----	751 39	20,529 45	28 70	6,034 21
\$262,701 08	-----				\$1,655 79
4,468 00	-----	\$7,833 07	\$14,948 06	\$4,636 59	1,346 00
671 00	-----	1,081 00	1,015 00	3,156 00	290 00
	-----	1,196 00	2,718 00	3,175 00	-----
121,574,028	-----	33,000	656,998	4,051	548,966

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
. JUNE

	Northern Electric Railway Company	Northern Electric— Marysville and Colusa Branch
<i>Mileage.</i>		
Owned	164.9	26.3
Operated	165.56	26.3
<i>Capitalization.</i>		
Capital stock outstanding.....	\$25,000,000 00	\$1,500,000 00
Funded debt	4,955,000 00	750,000 00
Totals	\$29,955,000 00	\$2,250,000 00
Amount per mile.....	181,655 00	85,551 00
<i>Revenues.</i>		
Passenger	\$378,953 87	\$45,323 64
Freight	242,556 40	21,149 76
Other than transportation.....	11,015 22	930 10
Miscellaneous income	3,138 48	12 43
Gross revenue	\$635,663 97	\$67,415 93
Less operating expense and miscellaneous deduc- tions	573,886 82	88,913 56
Net revenue	\$61,777 15	.....
Net loss .....	.....	\$21,497 63
Less taxes and interest.....	603,857 18	41,229 28
Net income .....	.....	.....
Net deficit	\$542,080 03	\$62,726 91
Net operating revenue per mile of road.....	373 00	.....
Net operating loss per mile of road.....	.....	817 00
Net income per mile of road operated.....	.....	.....
Net deficit per mile of road operated.....	3,274 00	2,385 00
Total number of revenue passengers carried.....	1,246,628	106,222

¹Operated by Oakland, Antioch and Eastern Railway.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Oakland and Antioch Railway ¹	Oakland, Antioch and Eastern Railway	Pacific Electric Railway Company	Peninsular Railway Company	Petaluma and Santa Rosa Railway Company	Point Loma Railroad Company
41.40	60.71	981.028	76.410	44.07	8.45
-----	134.77	1,059.497	80.387	44.07	8.45
\$3,500,000 00	\$8,740,000 00	\$74,000,000 00	\$12,000,000 00	\$994,100 00	\$250,000 00
2,000,000 00	2,905,500 00	58,490,000 00	500,000 00	872,000 00	130,000 00
\$5,500,000 00	\$11,645,500 00	\$132,490,000 00	\$12,500,000 00	\$1,866,100 00	\$380,000 00
132,850 00	191,821 00	135,052 00	163,591 00	42,344 00	44,970 00
-----	\$538,778 57	\$6,943,488 93	\$236,218 46	\$88,540 66	\$36,374 67
-----	84,385 56	1,656,067 71	41,587 74	180,899 37	-----
-----	5,008 81	206,808 13	6,724 49	3,195 80	-----
\$98,533 12	8,708 15	87,732 82	32,654 39	6,545 62	22 85
\$98,533 12	\$636,881 09	\$8,694,097 59	\$317,185 08	\$279,181 45	\$36,397 52
35 00	545,339 09	6,111,975 68	267,799 19	201,099 05	33,712 82
\$98,498 12	\$91,542 00	\$2,782,121 91	\$49,385 89	\$78,082 40	\$2,684 70
98,533 12	260,908 50	3,603,856 24	281,807 07	67,165 97	10,986 84
-----	-----	-----	-----	\$10,916 43	-----
\$35 00	\$169,366 50	\$821,734 33	\$232,421 18	-----	\$8,302 14
-----	679 00	2,626 00	614 00	1,772 00	318 00
-----	-----	-----	-----	247 00	-----
-----	1,257 00	775 00	2,891 00	-----	982 00
-----	755,077	63,530,501	2,517,000	668,564	598,646

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
JUNE

	Sacramento Gas and Electric Company	Sacramento Terminal Company ¹
<i>Mileage.</i>		
Owned	41.45	6.04
Operated	43.09	
<i>Capitalization.</i>		
Capital stock outstanding.....	"	\$250,000 00
Funded debt	"	150,000 00
Totals	"	\$400,000 00
Amount per mile		66,225 00
<i>Revenues.</i>		
Passenger	\$397,394 15	
Freight	100 80	
Other than transportation.....		
Miscellaneous income	205 72	
Gross revenue	\$397,700 67	
Less operating expense and miscellaneous deduc- tions	345,221 97	
Net revenue	\$52,478 70	
Net loss		
Less taxes and interest.....	30,734 85	
Net income	\$21,743 85	
Net deficit		
Net operating revenue per mile of road.....	1,218 00	
Net operating loss per mile of road.....		
Net income per mile of road operated.....	505 00	
Net deficit per mile of road operated.....		
Total number of revenue passengers carried.....	8,325,202	

¹Operated by Northern Electric Railroad Company²Included in Pacific Gas and Electric report.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Sacramento Valley Electric Railway Company	Sacramento and Woodland Railway Company	San Diego Electric Railway Company	San Francisco, Napa and Calistoga Railway Company	San Francisco-Oakland Terminal Railways	San Jose Railroads
12.32	19.51	71.71	44.522	262.72	41.29
12.32	19.51	71.71	44.522	262.84	42.69
\$435,405 80	\$1,000,000 00	\$5,000,000 00	\$2,000,000 00	\$28,175,000 00	\$5,000,000 00
-----	750,000 00	3,881,000 00	1,185,300 00	19,871,500 00	2,562,000 00
\$435,405 80	\$1,750,000 00	\$8,881,000 00	\$3,185,300 00	\$48,046,500 00	\$7,562,000 00
35,341 00	89,697 00	123,846 00	71,544 00	182,881 00	183,143 00
\$102 27	\$94,702 70	\$967,492 35	\$206,573 21	\$4,367,664 28	\$315,644 10
-----	21,456 39	417 50	17,144 97	23,601 85	-----
-----	660 19	33,101 73	187 32	24,251 25	13,887 66
-----	4,171 29	31,971 33	768 78	62,743 27	3,830 57
\$102 27	\$120,990 57	\$1,032,982 91	\$224,674 28	\$4,478,260 65	\$333,362 33
309 26	91,870 84	686,533 18	138,190 99	3,066,237 31	243,474 29
-----	\$29,119 73	\$346,449 73	\$86,483 29	\$1,412,023 34	\$89,888 04
\$206 99	45,138 90	266,087 81	79,186 13	1,281,300 61	182,529 54
-----	-----	\$80,361 92	\$7,297 16	\$130,722 73	-----
\$206 99	\$16,019 17	-----	-----	-----	\$92,641 50
-----	1,492 00	4,831 00	1,942 00	5,372 00	2,105 00
17 00	-----	1,120 00	164 00	497 00	-----
17 00	821 00	-----	-----	-----	2,170 00
-----	527,364	20,994,792	622,221	72,858,811	6,301,408

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
JUNE

	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company
<i>Mileage.</i>			
Owned -----	8.99	3.439	19.493
Operated -----	8.99	3.439	25.513
<i>Capitalization.</i>			
Capital stock outstanding-----	\$500,000 00	\$13,500 00	\$500,000 00
Funded debt -----	404,000 00		
Totals -----	\$904,000 00	\$13,500 00	\$500,000 00
Amount per mile-----	100,556 00	3,925 00	25,650 00
<i>Revenues.</i>			
Passenger -----	\$74,907 65	\$24,023 71	\$218,287 78
Freight -----	1,422 48		
Other than transportation-----	3 00		3,008 26
Miscellaneous income -----	175		1,425 45
Gross revenue -----	\$76,332 38	\$24,023 71	\$222,721 49
Less operating expense and miscellane- ous deductions -----	68,537 39	16,853 86	181,683 80
Net revenue -----	\$7,794 99	\$7,169 85	\$41,037 69
Net loss -----			
Less taxes and interest-----	41,875 32	3,976 43	19,865 77
Net income -----		\$3,193 42	\$21,171 92
Net deficit -----	\$34,080 33		
Net operating revenue per mile of road	867 00	2,085 00	1,608 00
Net operating loss per mile of road---			
Net income per mile of road operated--		929 00	829 00
Net deficit per mile of road operated--	3,779 00		
Total number of revenue passengers carried -----	1,503,358	481,498	4,407,001

¹Debit item.²Operated by Oakland, Antioch and Eastern Railway.

—Concluded.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

San Ramon Valley Railroad ²	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Company	Total
10.57	32.23	14.67	267.517	32.481	2,830.5527
-----	36.189	14.67	286.022	49.111	2,994.4537
\$250,000 00	\$962,049 15	\$750,000 00	\$42,948,600 00	\$24,000 00	\$245,230,854 95
100,000 00	399,000 00	631,000 00	37,046,000 00	-----	161,045,600 00
\$350,000 00	\$1,361,049 15	\$1,381,000 00	\$79,994,600 00	\$24,000 00	\$406,276,454 95
33,112 00	42,229 00	94,138 00	299,026 00	739 00	3,484,755 00
-----	\$48,828 34	\$59,908 89	\$7,748,586 93	\$34,143 55	\$29,953,731 80
-----	30,664 30	-----	-----	48,943 62	2,469,777 27
-----	350 78	-----	3,156 49	400 54	377,649 35
-----	21 60	63 17	178,524 58	546 22	574,771 67
-----	\$79,865 02	\$59,972 06	\$7,930,268 00	\$84,033 93	\$33,375,930 09
-----	74,648 80	47,517 86	5,081,634 05	78,831 37	23,281,933 51
-----	\$5,216 22	\$12,454 20	\$2,848,633 95	\$5,202 56	\$10,093,996 58
-----	27,038 51	35,621 77	2,380,137 85	99,398 27	11,278,909 03
-----	-----	-----	\$468,496 10	-----	-----
-----	\$21,822 29	\$23,167 57	-----	\$94,195 71	\$1,184,912 45
-----	144 00	849 00	9,959 00	106 00	55,914 00
-----	-----	-----	1,638 00	-----	-----
-----	603 00	1,579 00	-----	1,918 00	18,591 00
-----	130,023	1,179,916	155,295,647	104,458	482,215,093

TABLE

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" ELECTRIC ROADS

	Los Angeles Railway Corporation
<i>Way and Structures.</i>	
Superintendence of way and structures	\$26,753 19
Ballast	4,447 96
Ties	1,153 06
Rails	6,621 84
Rail fastenings and joints	3,688 68
Special work	4,365 42
Underground construction	
Track and roadway labor	119,723 96
Miscellaneous track and roadway expenses	4,132 83
Paving	92,816 16
Cleaning and sanding track	29,996 86
Removal of snow and ice	
Tunnels and subways	
Elevated structures and foundations	
Bridges, trestles and culverts	1,917 77
Crossings, fences and signs	1,177 58
Signal and interlocking apparatus	856 23
Telephone and telegraph lines	4,981 68
Miscellaneous way expenses	¹ 44 52
Poles and fixtures	14,707 17
Underground conduits	
Distribution system	35,610 56
Miscellaneous electric line expenses	1,229 88
Buildings, fixtures and grounds	13,416 26
Depreciation of way and structures	162,799 97
Other operations	Dr.
Other operations	Cr.
Equalization—way and structures	
Total way and structures	\$530,352 54
<i>Equipment.</i>	
Superintendence of equipment	\$18,755 19
Passenger and combination	175,418 65
Freight, express and mail cars	
Service equipment	3,437 79
Electric equipment of cars	72,522 72
Locomotives	
Floating equipment	
Shop equipment	5,469 23
Shop expenses	21,604 65
Vehicles and horses	3,968 28
Miscellaneous equipment expenses	137 10
Depreciation of equipment	81,403 08
Equipment retired	2,000 00
Other operations	Dr.
Other operations	Cr.
Equalization—equipment	
Total equipment	\$384,716 69

¹Credit item.

No. 3.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Pacific Electric Railway Company	San Diego Electric Railway Company	San Francisco- Oakland Terminal Railways	United Railroads of San Francisco	Total
\$62,718 55	\$3,662 60	\$23,191 16	\$20,406 76	\$136,732 26
6,923 95	153 82	7,866 26	11,180 79	30,572 78
53,757 59	2,367 93	11,542 55	12,636 23	81,457 36
27,825 20	112 15	8,127 29	27,259 14	69,945 62
24,449 81	585 16	11,850 96	13,927 01	54,501 62
44,509 69	948 97	8,469 73	6,302 76	64,596 57
			788 28	788 28
325,194 13	19,959 99	75,735 76	192,137 83	732,751 67
30,924 54	1,123 05	2,930 36	10,320 09	49,430 87
69,973 86	20,934 93	113,707 48	149,195 02	446,627 45
15,537 56	3,719 66	15,598 74	31,864 59	96,717 41
36 15				36 15
1,369 84				1,369 84
56,310 13	224 42	3,008 61	1,293 47	62,754 40
26,929 82	49 90	1,637 44	548 31	30,343 05
15,472 62	17 94	13,891 99	1,077 33	31,316 11
9,453 14		785 81		15,220 63
49 27		996 34	2,150 26	3,151 35
33,962 02	810 80	6,750 47	7,217 88	63,448 34
	43 54		1 13	44 67
105,038 83	4,079 54	33,627 66	41,919 83	220,276 42
4,982 53	205 45	5,769 90	3,983 04	16,170 80
48,735 33	481 78	24,174 60	15,836 88	102,644 85
				162,799 97
\$964,154 56	\$59,481 63	\$369,663 11	\$550,046 63	\$2,473,698 47
\$48,347 46	\$1,916 93	\$7,895 00	\$9,053 02	\$85,967 60
231,955 37	20,654 28	127,593 79	213,513 54	769,135 63
48,919 99		1,442 56		50,362 55
6,033 54	252 76	2,655 18	7,714 70	20,093 97
187,256 51	6,655 61	49,001 91	113,739 24	429,175 99
25,089 20		917 91		26,007 11
41 04		64,577 44		64,618 48
10,834 76	258 86	4,023 84	5,271 80	25,858 49
71,781 99	1,626 47	12,467 13	16,950 51	124,430 75
1,557 38	1,260 44	4,514 90	5,294 01	16,595 01
8 69	8 27		23 98	178 04
260,816 41	54,855 68	89,821 30		486,896 47
2,423 41	2,947 52	94 82		7,465 75
\$895,065 75	\$90,436 82	\$365,005 78	\$371,560 80	\$2,106,785 84

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" ELECTRIC ROADS

		Los Angeles Railway Corporation
<i>Power.</i>		
Superintendence of power.....		
Power plant, buildings, fixtures and grounds.....	\$898	26
Power plant equipment.....		
Substation equipment.....	6,943	55
Transmission system.....	3,919	12
Depreciation of power plant buildings and equipment.....		
Equalization—power.....		
Power plant employees.....		
Fuel for power.....		
Water for power.....		
Lubricants for power.....		
Miscellaneous power plant supplies and expenses.....		
Substation employees.....	36,381	98
Substation supplies and expenses.....	1,442	87
Power purchased.....	648,149	27
Power exchanged—balance.....	28,712	29
Power transferred—credit.....		
Other operations—credit.....		
Total power.....	\$726,447	34
<i>Conducting Transportation.</i>		
Superintendence of transportation.....	\$120,095	30
Passenger conductors, motormen and trainmen.....	1,730,077	46
Freight and express conductors, motormen and trainmen.....		
Miscellaneous car service employees.....	2,303	85
Miscellaneous car service expenses.....	37,519	90
Station employees.....		
Station expenses.....		
Carhouse employees.....	137,661	03
Carhouse expenses.....	48,749	51
Operation of signal and interlocking apparatus.....	13,962	70
Operation of telephone and telegraph lines.....	6,606	47
Operation of floating equipment.....		
Operation of steam locomotives.....		
Freight and express collections and delivery.....		
Loss and damage.....		
Other transmission expenses.....	2,124	47
Total conducting transportation.....	\$2,099,100	69
<i>Traffic.</i>		
Superintendence and solicitation.....	\$4,102	59
Advertising.....	1,481	97
Parks, resorts and attractions.....	10,043	07
Miscellaneous traffic expenses.....		
Total traffic.....	\$15,627	63

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Pacific Electric Railway Company	San Diego Electric Railway Company	San Francisco- Oakland Terminal Railways	United Railroads of San Francisco	Total	
\$12,627 80	\$4,159 07	\$618 15	\$3,190 28	\$20,595 30	
2,948 76	347 40	5 97	852 86	5,053 25	
1,030 77	5,184 47	79 10	36,669 52	42,963 86	
3,690 73	-----	104 89	1,171 77	11,910 94	
6,758 13	-----	-----	32 12	10,709 37	
61,326 56	-----	-----	-----	61,326 56	
-----	-----	-----	-----	-----	
1,253 99	12,335 75	-----	7,079 47	20,669 21	
-----	61,874 53	-----	634 55	62,509 08	
-----	1,679 18	-----	-----	1,679 18	
31 01	1,117 14	-----	115 80	1,263 95	
335 41	619 48	-----	622 93	1,577 82	
114,968 79	-----	2,304 24	20,314 65	178,969 66	
9,520 00	-----	84 36	1,941 46	12,988 69	
919,765 31	-----	467,703 44	1,193,984 99	3,229,603 01	
431 83	-----	-----	-----	29,144 12	
167,172 65	-----	-----	-----	167,172 65	
-----	-----	-----	-----	-----	
\$1,067,516 44	\$87,317 02	\$470,900 15	\$1,271,610 40	\$3,623,791 35	
-----	-----	-----	-----	-----	
\$119,260 21	\$18,288 03	\$55,509 92	\$125,163 37	\$438,316 83	
1,219,092 01	231,472 06	1,077,010 88	1,696,525 00	5,954,177 41	
222,424 88	112 37	7,451 41	-----	229,988 66	
58,791 77	604 48	33,643 56	15,352 50	110,696 16	
103,973 92	3,986 53	25,173 58	50,138 49	220,792 42	
219,799 19	4,027 32	31,530 89	342 60	255,700 00	
28,927 48	2,058 20	16,859 12	513 59	48,358 39	
181,910 20	11,536 77	68,712 54	144,007 55	543,828 09	
3,531 25	793 05	2,561 17	5,178 68	60,813 66	
32,674 71	114 89	24,142 07	3,305 62	74,199 99	
1,217 85	101 99	2,208 87	5,144 54	15,279 72	
636 63	-----	177,302 14	-----	177,938 77	
9,882 83	-----	-----	-----	9,882 83	
-----	-----	-----	-----	-----	
2,486 93	-----	101 85	-----	2,588 78	
10,016 73	1,763 26	10,384 25	4,223 55	28,512 26	
-----	-----	-----	-----	-----	
\$2,214,626 59	\$274,858 95	\$1,532,592 25	\$2,049,895 49	\$8,171,073 97	
-----	-----	-----	-----	-----	
\$40,920 58	\$717 60	\$8,393 87	-----	\$54,134 64	
86,995 87	27,729 17	14,630 28	\$1,982 02	132,819 31	
69 32	13,789 14	1,125 86	30,000 00	55,027 39	
1,061 86	-----	43 74	-----	1,105 60	
-----	-----	-----	-----	-----	
\$129,047 63	\$42,235 91	\$24,193 75	\$31,982 02	\$243,086 94	

¹Credit item.

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" ELECTRIC ROADS

	Los Angeles Railway Corporation
<i>General and Miscellaneous.</i>	
Salaries and expenses of general officers.....	\$34,361 00
Salaries and expenses of general office clerks.....	28,722 91
General office supplies and expenses.....	8,270 40
Law expenses.....	20,792 25
Relief department expenses.....	
Pension and gratuities.....	
Miscellaneous general expenses.....	20,950 23
Valuation expenses.....	
Amortization of franchises.....	
Injuries and damages.....	190,678 24
Insurance.....	209 55
Stationery and printing.....	17,102 66
Store expenses.....	16,860 52
Garage and stable expense.....	10,282 94
Rent of tracks and facilities.....	3,037 19
Rent of equipment.....	29,147 47
Other operations.....	Dr.
Other operations.....	Cr.
Total general and miscellaneous.....	\$380,415 36
Transportation for investment.....	Cr.
<i>Recapitulation of Expenses.</i>	
Way and structures.....	\$530,352 54
Equipment.....	384,716 69
Power.....	726,447 34
Conducting transportation.....	2,099,100 69
Traffic.....	15,627 63
General and miscellaneous.....	380,415 36
Transportation for investment.....	Cr.
Grand total operating expenses.....	\$4,136,660 25
Operating ratio (ratio of operating expenses to operating revenues).....	67.78%

¹Credit item.

—Concluded.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Pacific Electric Railway Company	San Diego Electric Railway Company	San Francisco- Oakland Terminal Railways	United Railroads of San Francisco	Total	
\$34,859 68	\$18,488 15	\$15,704 17	\$89,147 24	\$192,560 24	
151,409 35	13,955 34	49,660 57	47,127 83	290,876 00	
55,208 68	3,199 43	10,154 50	24,699 62	101,532 63	
20,551 72	12,749 89	19,589 73	28,776 69	102,460 28	
			26,123 99	26,123 99	
	600 00	3,405 10		4,005 10	
25,048 03	4,662 59	41,267 98	126,382 82	218,311 65	
18,408 18		26,547 77		44,955 95	
	2,130 36			2,130 36	
216,218 31	27,107 91	59,707 63	183,771 60	677,483 69	
14,608 48	7,848 41	25,032 93	31,630 35	79,329 72	
42,437 20	4,024 09	21,329 41	7,190 04	92,083 40	
29,739 27	2,372 83	9,487 01	15,794 91	74,254 54	
7,760 08	1,759 88	2,802 81	31,469 37	54,075 08	
42,851 13	1,318 24	21,403 96	18,024 25	86,634 77	
134,228 77		3,448 65		166,824 89	
\$793,328 88	\$100,217 12	\$309,542 22	\$630,138 71	\$2,213,642 29	
¹ \$69,128 44	¹ \$140 41	¹ \$8,813 06		¹ \$78,081 91	
\$964,154 56	\$59,481 63	\$369,663 11	\$550,046 63	\$2,473,698 47	
895,065 75	90,436 82	365,005 78	371,560 80	2,106,785 84	
1,067,516 44	87,317 02	470,900 15	1,271,610 40	3,623,791 35	
2,214,626 59	274,858 95	1,532,592 25	2,049,895 49	8,171,073 97	
129,047 63	42,235 91	24,193 75	31,982 02	243,086 94	
793,328 88	100,217 12	309,542 22	630,138 71	2,213,642 29	
¹ 69,128 44	¹ 140 41	¹ 8,813 06		¹ 78,081 91	
\$5,994,611 41	\$654,407 04	\$3,063,084 20	\$4,905,234 05	\$18,753,996 95	
67.68%	61.38%	69.33%	63.28%		

TABLE NO. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" ELECTRIC ROADS

	California Street Cable Railroad Company	Central California Traction Company	Northern Electric Railway Company
<i>Way and Structures.</i>			
Superintendence of way and structures-----	\$14 40	\$3,103 94	\$7,506 87
Maintenance of track and roadway-----	14,138 97	28,236 06	61,717 60
Other maintenance of way-----		2,822 34	55,748 11
Poles and fixtures-----		1,085 49	2,196 46
Underground conduits-----			
Distribution system-----		3,102 93	10,368 62
Miscellaneous electric line expenses-----		96 17	1267 22
Buildings, fixtures and grounds-----	266 01	1,391 33	7,317 08
Depreciation of way and structures-----			
Other operations-----Dr.			
Other operations-----Cr.			
Equalization—way and structures-----			
Total way and structures-----	\$15,844 98	\$39,838 26	\$144,587 52
<i>Equipment.</i>			
Superintendence of equipment-----	\$1,470 00	\$1,801 38	\$3,362 82
Maintenance of cars-----	16,426 18	12,393 33	41,583 51
Electric equipment of cars-----		5,691 38	8,555 09
Maintenance of locomotives-----			7,339 99
Miscellaneous equipment expenses-----	2,522 49	1,362 18	4,798 85
Depreciation of equipment-----	1,202 00		21,720 88
Equipment retired-----			
Other operations-----Dr.			
Other operations-----Cr.			
Equalization—equipment-----			
Total equipment-----	\$2,620 67	\$21,248 27	\$87,361 14
<i>Power.</i>			
Superintendence of power-----	\$3,180 00	\$47 43	\$999 54
Power plant buildings, fixtures and grounds-----	284 50	106 80	956 47
Power plant equipment-----	3,951 65		
Substation equipment-----		856 91	854 22
Transmission system-----			
Depreciation of power plant buildings and equipment-----	13,740 00		
Equalization—power-----			
Power plant employees-----	2,030 50		
Fuel for power-----	2,437 15		
Water for power-----	525 37		
Lubricants for power-----	244 74		
Miscellaneous power plant supplies and ex- penses-----	391 75		
Substation employees-----		9,136 61	11,448 14
Substation supplies and expenses-----		260 61	300 51
Power purchased-----	16,096 83	41,451 40	66,055 45
Power exchanged—balance-----			
Power transferred—credit-----			1,902 20
Other operations-----Cr.			
Total power-----	\$42,882 49	\$51,859 76	\$78,712 13

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Oakland, Antioch and Eastern Railway	Peninsular Railway Company	Petaluma and Santa Rosa Railway Company	Sacramento Gas and Electric Rail- way Company	San Jose Railroads	Total
\$7,082 44	\$150 05	\$1,760 32	\$556 00	\$425 49	\$22,025 11
50,241 28	32,475 52	5,210 21	19,786 17	12,341 12	224,146 93
19,327 56	2,160 11	1,960 57	250 56	590 13	82,859 38
3,584 55	2,087 83	307 18	1,313 66	878 08	11,453 25
8,113 46	3,625 40	1,431 92	2,220 15	1,489 43	30,351 91
55 69	399 60			1,603 38	1,887 62
2,127 55	375 17	1,599 98	388 47	319 49	13,785 03
		1,399 24			1,399 24
			1,899 96		1,899 96
\$90,532 53	\$41,273 68	\$13,669 42	\$23,615 05	\$17,647 12	\$387,008 56
\$2,814 25	\$1,529 70	\$2,072 60	\$2,280 00	\$369 29	\$15,700 04
19,012 73	12,092 90	5,801 67	15,251 63	9,935 97	132,497 92
5,436 56	6,015 74	1,505 76	13,139 27	5,245 36	45,589 16
3,322 83	877 46				11,540 28
4,809 76	2,423 24	1,123 90	1,859 23	394 89	19,294 51
	10,483 60	5,875 90		7,509 88	46,792 26
6,930 36		236 00		148 17	7,314 53
		3,679 06			3,679 06
			1,209 17		1,209 17
\$12,326 49	\$33,422 64	\$20,294 89	\$31,320 96	\$23,603 56	\$281,198 62
\$656 97	\$504 26			\$302 17	\$5,690 37
15 58	32 75				1,396 10
					3,951 65
390 54	572 30				2,673 97
42 20	171 92				214 12
	1,121 99				14,861 99
					2,030 50
					2,437 15
					525 37
					244 71
					391 75
14,025 42	4,953 12				39,563 29
101 04	330 14	\$1 62			996 92
63,091 45	53,632 99	13,389 36	\$60,494 50	53,133 85	367,345 83
	2,466 58			1,204 09	15,572 87
			11,045 58		11,045 58
\$78,323 20	\$58,852 89	\$13,393 98	\$49,448 92	\$52,231 93	\$425,705 30

TABLE NO. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" ELECTRIC ROADS

	California Street Cable Railroad Company	Central California Traction Company	Northern Electric Railway Company
<i>Conducting Transportation.</i>			
Superintendence of transportation.....	\$10,751 45	\$5,507 17	\$9,720 73
Passenger conductors, motormen and trainmen.....	124,335 70	36,747 56	54,402 67
Freight and express conductors, motormen and trainmen.....		13,201 29	16,295 13
Miscellaneous car service employees and expenses.....	729 23	5,264 90	21,070 87
Station employees and expenses.....		13,495 76	36,359 83
Carhouse employees and expenses.....	5,044 22	4,922 39	12,463 98
Signal interlocking, telephone and telegraph systems.....	2,715 65	389 33	10,650 61
Operation of floating equipment.....			
Operation of steam locomotives.....			
Freight and express collection and delivery.....		254 19	
Loss and damage.....		348 82	1,685 83
Other transportation expenses.....		453 43	623 76
Total conducting transportation.....	\$143,576 25	\$80,584 84	\$163,273 41
<i>Traffic.</i>			
Traffic expense.....		\$8,938 92	\$18,308 07
<i>General and Miscellaneous.</i>			
Salaries and expenses of general officers and general office clerks.....	\$11,040 00	\$8,071 08	\$44,135 70
General office supplies and expenses.....	914 52	2,038 93	3,642 32
Law expenses.....	1,800 00	997 10	3,983 66
Relief department expenses.....			
Pensions and gratuities.....	53 55		
Miscellaneous general expenses.....	1,987 45	1,530 88	1,125 63
Valuation expenses.....		2,940 12	6,403 58
Amortization of franchises.....			
Injuries and damages.....	5,009 05	9,193 50	19,637 51
Insurance.....	1,281 95	2,003 37	6,044 50
Stationery and printing.....	1,167 60	2,046 21	6,751 42
Store expenses.....		1,479 77	3,541 83
Garage and stable expenses.....	1,087 19	99 71	
Rent of tracks and facilities.....		4,946 63	635 22
Rent of equipment.....		5,943 94	9,784 43
Other operations.....Dr.			
Other operations.....Cr.			
Total general and miscellaneous.....	\$24,341 31	\$41,291 24	\$105,685 80
Transportation for investment.....Cr.			\$24,662 01
<i>Recapitulation.</i>			
Way and structures.....	\$15,844 98	\$39,838 26	\$144,587 52
Equipment.....	21,620 67	21,248 27	87,361 14
Power.....	42,882 49	51,859 76	78,712 13
Conducting transportation.....	143,576 25	80,584 84	163,273 41
Traffic.....		8,938 92	18,308 07
General and miscellaneous.....	24,341 31	41,291 24	105,685 80
Transportation for investment.....Cr.			\$24,662 01
Total operating expenses.....	\$248,265 70	\$243,761 29	\$573,266 06
Ratio of operating expenses to operating revenue.....	57.57%	90.615%	90.53%

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Oakland, Antioch and Eastern Railway	Peninsular Railway Company	Petaluma and Santa Rosa Railway Company	Sacramento Gas and Electric Railway Company	San Jose Railroads	Total
\$7,256 62	\$6,441 38	\$2,768 50	\$5,742 05	\$3,368 20	\$51,556 10
48,865 96	54,269 35	25,369 90	183,885 26	111,383 82	639,260 22
14,249 66	7,433 70	-----	60 55	-----	51,240 33
13,179 82	3,670 14	1,475 15	6,118 54	2,717 43	54,226 08
18,380 65	7,152 61	17,007 71	50 46	541 18	92,988 20
8,280 30	6,725 24	2,690 10	10,844 14	4,466 52	55,436 89
1,449 43	32 93	-----	-----	-----	15,237 95
18,655 85	-----	73,934 08	-----	-----	92,589 93
-----	-----	-----	-----	-----	254 19
353 98	26 34	910 35	-----	-----	3,325 32
1,933 37	1,016 17	96 46	581 08	404 25	5,108 52
\$132,605 64	\$86,767 86	\$124,252 25	\$207,282 08	\$122,881 40	\$1,061,223 73
\$24,596 39	\$4,675 52	\$5,858 24	\$3,079 36	\$4,070 60	\$69,527 10
\$33,466 58	\$9,519 44	\$9,469 63	\$25,388 71	\$8,363 87	\$149,455 01
825 48	689 08	999 87	3,134 63	589 83	12,834 66
1,295 63	1,067 75	1,005 00	-----	1,054 32	11,203 46
-----	-----	-----	-----	-----	53 55
1,861 00	1,222 48	1,287 01	-----	919 18	9,933 63
615 00	55 29	494 80	-----	-----	10,508 79
3,477 25	5,042 51	758 25	-----	2,707 65	45,825 72
7,797 01	552 47	7,473 90	2,567 00	391 30	28,111 50
4,693 71	2,175 56	-----	-----	1,140 11	17,974 61
2,129 67	1,353 61	1,054 43	-----	-----	9,559 31
396 19	307 20	-----	313 67	549 99	2,753 95
29 00	2,676 12	-----	-----	242 08	8,529 05
5,068 60	17,728 92	-----	-----	4,260 13	42,786 02
-----	-----	-----	1928 41	-----	1928 41
\$61,655 12	\$42,390 43	\$22,542 89	\$30,475 60	\$20,218 46	\$348,600 85
1\$4,636 87	1\$3,126 55	-----	-----	1\$724 01	1\$33,149 44
\$90,532 53	\$41,273 68	\$13,669 42	\$23,615 05	\$17,647 12	\$387,008 56
42,326 49	33,422 64	20,294 89	31,320 96	23,603 56	281,198 62
78,323 20	58,852 89	13,393 98	49,448 92	52,231 93	425,705 30
132,605 64	86,767 86	124,252 25	207,282 08	122,881 40	1,061,223 73
24,596 39	4,675 52	5,858 24	3,079 36	4,070 60	69,527 10
61,655 12	42,390 43	22,542 89	30,475 60	20,218 46	348,600 85
14,636 87	13,126 55	-----	-----	1724 01	133,149 44
\$425,402 50	\$264,256 47	\$200,011 67	\$345,221 97	\$239,929 06	\$2,540,114 72
67.72%	92.78%	73.19%	86.80%	72.81%	

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS

	Angels Flight Railway Company
<i>Way and Structures.</i>	
Superintendence of way and structures.....	
Maintenance of way.....	
Maintenance of electric lines.....	
Buildings, fixtures and grounds.....	\$623 08
Depreciation of way and structures.....	
Other operations.....	Dr.
Other operations.....	Cr.
Equalization of way and structures.....	
Total way and structures.....	\$623 08
<i>Equipment.</i>	
Superintendence of equipment.....	
Maintenance of cars.....	\$312 79
Maintenance of electric equipment of cars.....	
Maintenance of locomotives.....	
Miscellaneous equipment expenses.....	
Depreciation of equipment.....	
Equipment retired.....	
Other operations.....	Dr.
Other operations.....	Cr.
Equalization—equipment.....	
Total equipment.....	\$312 79
<i>Power.</i>	
Superintendence of power.....	
Power plant buildings, fixtures and grounds.....	
Maintenance of power equipment.....	\$12 09
Depreciation of power plant buildings and equipment.....	
Equalization—power.....	
Power plant employees.....	
Fuel for power.....	
Other power supplies and expenses.....	11 35
Substation employees' supplies and expenses.....	
Power purchased.....	988 11
Power exchanged—balance.....	
Power transferred—credit.....	
Other operations.....	Cr.
Total power.....	\$1,011 55
<i>Conducting Transportation.</i>	
Superintendence of transportation.....	
Conductors, motormen and trainmen.....	\$3,420 00
Miscellaneous transportation expenses.....	388 91
Total conducting transportation.....	\$3,808 91
<i>Traffic.</i>	
Traffic expenses.....	

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Bakersfield and Kern Electric Rail- way Company	Fresno Interurban Railway Company	Fresno Traction Company	Glendale and Montrose Railway	Humboldt Transit Company	Modesto and Empire Traction Company
\$480 00	\$600 77	\$789 60	-----	\$743 23	\$142 50
448 26	84 08	10,873 41	\$2,148 42	7,348 16	1,525 07
323 53	1 45	933 52	385 58	937 65	-----
60 93	-----	77 23	-----	314 14	56 18
23,438 25	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$24,750 97	\$686 80	\$12,673 76	\$2,534 00	\$9,343 18	\$1,723 75
-----	-----	-----	-----	-----	-----
\$480 00	-----	\$860 70	-----	\$1,363 25	\$213 75
2,485 87	\$1,373 98	9,536 85	\$200 41	5,900 09	39 42
1,001 40	607 62	4,675 56	766 45	1,608 62	-----
-----	2 13	10 91	-----	-----	2,232 87
264 82	1,581 99	269 41	88 14	98 46	23 15
4,464 41	-----	4,824 39	-----	-----	1,674 78
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$8,696 50	\$3,565 72	\$20,177 82	\$1,055 00	\$8,970 42	\$4,183 97
-----	-----	\$21 35	-----	\$1,200 00	-----
-----	\$217 80	11 64	-----	-----	-----
-----	1,092 99	88 51	-----	87 10	\$1 40
\$764 82	-----	865 64	-----	-----	-----
-----	840 25	-----	-----	1,045 40	-----
-----	1,181 37	-----	-----	6,666 53	354 52
-----	128 17	-----	-----	478 84	-----
-----	1,361 33	929 54	\$1,856 51	-----	104 06
7,117 83	4,452 02	27,358 12	7,487 72	-----	205 52
-----	-----	1724 43	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$7,882 65	\$9,273 93	\$28,537 09	\$9,344 23	\$9,477 87	\$665 50
-----	-----	-----	-----	-----	-----
\$1,784 53	\$1,313 09	\$2,289 85	\$1,288 83	\$979 70	\$356 25
23,716 08	9,126 69	79,456 43	6,850 89	27,265 50	3,535 88
18,519 56	669 49	4,397 57	1,790 47	2,413 02	3,207 74
\$44,020 17	\$11,109 27	\$86,143 85	\$9,930 19	\$30,658 22	\$7,099 87
-----	-----	-----	-----	-----	-----
\$111 65	\$24 45	\$2,976 44	\$8 85	\$320 15	\$1,053 90

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS

	Angels Flight Railway Company
<i>General and Miscellaneous.</i>	
General expenses	\$524 46
Valuation expenses	
Amortization of franchises	
Injuries and damages	
Insurance	50 32
Stationery and printing	
Store, garage and stable expenses	
Rent of tracks and facilities	
Rent of equipment	
Other operations	Dr.
Other operations	Cr.
Total general and miscellaneous	\$574 78
Transportation for investment	Cr.
<i>Recapitulation of Expenses.</i>	
Way and structures	\$623 08
Equipment	312 79
Power	1,011 55
Conducting transportation	3,808 91
Traffic	
General and miscellaneous	574 78
Transportation for investment	Cr.
Grand total operating expenses	\$6,311 11
Ratio of operating expenses to operating revenues	39.69%

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Bakersfield and Kern Electric Rail- way Company	Fresno Interurban Railway Company	Fresno Traction Company	Glendale and Montrose Railway	Humboldt Transit Company	Modesto and Empire Traction Company
\$6,067 90	\$3,241 78	\$10,540 89	\$2,730 03	\$8,165 62	\$99 70
3,119 44		889 41	407 16	1,872 24	1 50
144 25	30 00	423 08	10 63	1,256 08	512 44
355 37	473 65	1,002 37	291 55	55 55	274 59
146 67	159 70	1 93			
	127 06	3,375 57	502 50		823 07
\$9,833 63	\$4,032 19	\$16,233 25	\$3,941 87	\$11,349 49	\$1,711 30
\$24,750 97	\$686 30	\$12,673 76	\$2,534 00	\$9,343 18	\$1,723 75
8,696 50	3,565 72	20,177 82	1,055 00	8,970 42	4,183 97
7,882 65	9,273 93	28,537 09	9,344 23	9,477 87	665 50
44,020 17	11,109 27	86,143 85	9,930 19	30,658 22	7,099 87
111 65	24 45	2,976 44	8 85	320 15	1,053 90
9,833 63	4,032 19	16,233 25	3,941 87	11,349 49	1,711 30
\$95,295 57	\$28,691 86	\$166,742 21	\$26,814 14	\$70,119 33	\$16,438 29
135.24%	300.09%	73.33%	120.03%	93.66%	155.71%

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS.

	Monterey and Pacific Grove Railway Company
<i>Way and Structures.</i>	
Superintendence of way and structures.....	\$420 00
Maintenance of way.....	1,929 27
Maintenance of electric lines.....	100 63
Buildings, fixtures and grounds.....	24 84
Depreciation of way and structures.....	
Other operations.....	Dr.
Other operations.....	Cr.
Equalization of way and structures.....	
Total way and structures.....	\$2,474 74
<i>Equipment.</i>	
Superintendence of equipment.....	\$420 00
Maintenance of cars.....	1,673 11
Maintenance of electric equipment of cars.....	789 27
Maintenance of locomotives.....	
Miscellaneous equipment expenses.....	15 64
Depreciation of equipment.....	
Equipment retired.....	
Other operations.....	Dr.
Other operations.....	Cr.
Equalization—equipment.....	
Total equipment.....	\$2,898 02
<i>Power.</i>	
Superintendence of power.....	
Power plant buildings, fixtures and grounds.....	
Maintenance of power equipment.....	\$54 40
Depreciation of power plant buildings and equipment.....	
Equalization—power.....	
Power plant employees.....	
Fuel for power.....	
Other power supplies and expenses.....	
Substation employees' supplies and expenses.....	
Power purchased.....	4,209 74
Power exchanged—balance.....	
Power transferred—credit.....	
Other operations.....	Cr.
Total power.....	\$4,264 14
<i>Conducting Transportation.</i>	
Superintendence of transportation.....	\$420 00
Conductors, motormen and trainmen.....	11,232 27
Miscellaneous transportation expenses.....	716 08
Total conducting transportation.....	\$12,368 35
<i>Traffic.</i>	
Traffic expenses.....	

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Monticello Railroad Company	Nevada County Traction Company	Northern Electric Railway— Marysville and Colusa Branch	Point Loma Railroad Company	Sacramento Valley Electric Railroad	Sacramento and Woodland Railroad
		\$1,089 50	\$237 74		\$840 66
\$164 05	\$2,740 99	37,060 99	3,294 40	\$277 76	5,664 43
6 25	105 90	1,302 96	301 83		1,272 75
	50 88	647 06	24 38		501 11
	1,000 00				
\$170 30	\$3,897 77	\$40,100 51	\$3,858 35	\$277 76	\$8,278 95
		\$431 08			\$517 15
\$16 69	\$1,310 36	4,603 62	\$1,365 76		7,152 57
75	395 91	848 85	433 32		2,768 84
		836 85			365 20
3 00	18 89	558 80			716 59
	1,000 00	2,460 65			3,421 81
\$20 44	\$2,725 16	\$9,739 85	\$1,799 08		\$14,942 16
		\$115 89			\$150 57
		17 07			1 07
		17 22			63 77
	\$2,202 29	1,052 79			1,019 64
\$404 48	3,908 80	6,593 79	\$5,977 47		13,751 58
		234 48			259 68
\$404 48	\$6,111 09	\$7,562 28	\$5,977 47		\$14,726 95
	\$1,800 00	\$1,241 29	\$1,040 47		\$1,488 20
\$1,035 86	4,283 85	6,522 84	9,758 73		19,015 42
182 27	484 15	10,218 24	1,752 72		15,684 99
\$1,218 13	\$6,568 00	\$17,982 37	\$12,551 92		\$36,188 61
		\$2,076 06	\$1,407 66		\$2,762 90

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS

	Monterey and Pacific Grove Railway Company
<i>General and Miscellaneous.</i>	
General expenses	\$2,422 20
Valuation expenses	
Amortization of franchises	
Injuries and damages	2,497 76
Insurance	312 67
Stationery and printing	81 51
Store, garage and stable expenses	330 91
Rent of tracks and facilities	
Rent of equipment	
Other operations	Dr.
Other operations	Cr.
Total general and miscellaneous	\$5,645 05
Transportation for investment	Cr.
<i>Recapitulation of Expenses.</i>	
Way and structures	\$2,474 74
Equipment	2,898 02
Power	4,264 14
Conducting transportation	12,368 35
Traffic	
General and miscellaneous	5,645 05
Transportation for investment	Cr.
Grand total operating expenses	\$27,650 30
Ratio of operating expenses to operating revenues	83.20%

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

Monticello Railroad Company	Nevada County Traction Company	Northern Electric Railway— Marysville and Colusa Branch	Point Loma Railroad Company	Sacramento Valley Electric Railroad	Sacramento and Woodland Railroad
\$2,401 50	\$1,233 53	\$6,861 11 1 00	\$3,046 76		\$8,095 60 21 27
			42 60		
		1,987 37	331 18		3,537 75
63 85		1,141 67	18 87	\$31 50	1,537 30
	121 35	805 96	272 22		949 55
		454 53			545 64
					32 56
529 69		574 04	1,822 69		604 24
\$2,995 04	\$1,354 88	\$11,825 68	\$5,534 32	\$31 50	\$15,323 91
		¹ \$412 94			¹ \$412 50
\$170 30	\$3,897 77	\$40,100 51	\$3,858 35	\$277 76	\$8,278 95
20 44	2,725 16	9,739 85	1,799 08		14,942 16
404 48	6,111 09	7,562 28	5,977 47		14,726 95
1,218 13	6,568 00	17,982 37	12,551 92		36,188 61
		2,076 06	1,407 66		2,762 90
2,995 04	1,354 88	11,825 68	5,534 32	31 50	15,323 91
		¹ 412 94			¹ 412 50
\$4,808 39	\$20,656 90	\$88,873 81	\$31,128 80	\$309 26	\$91,810 98
239.82%	72.87%	131.83%	85.52%	302.39%	78.59%

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS

	San Francisco, Napa and Calistoga Railway	Santa Barbara and Suburban Railway Company
<i>Way and Structures.</i>		
Superintendence of way and structures.....	\$1,853 24	-----
Maintenance of way.....	25,525 79	\$4,123 98
Maintenance of electric lines.....	3,071 39	1,323 38
Buildings, fixtures and grounds.....	387 38	109 14
Depreciation of way and structures.....	-----	-----
Other operations.....Dr.	-----	-----
Other operations.....Cr.	-----	-----
Equalization—way and structures.....	-----	-----
Total way and structures.....	\$30,837 80	\$5,556 50
<i>Equipment.</i>		
Superintendence of equipment.....	\$1,575 55	\$1,786 65
Maintenance of cars.....	6,876 58	9,988 60
Maintenance of electric equipment of cars.....	3,655 88	921 56
Maintenance of locomotives.....	-----	-----
Miscellaneous equipment expenses.....	768 43	1,492 42
Depreciation of equipment.....	11,813 40	-----
Equipment retired.....	-----	-----
Other operations.....Dr.	-----	-----
Other operations.....Cr.	-----	-----
Equalization—equipment.....	-----	-----
Total equipment.....	\$24,689 84	\$14,189 23
<i>Power.</i>		
Superintendence of power.....	-----	-----
Power plant buildings, fixtures and grounds.....	-----	-----
Maintenance of power equipment.....	\$110 55	-----
Depreciation of power plant buildings and equip ment.....	-----	-----
Equalization—power.....	-----	-----
Power plant employees.....	1,501 92	-----
Fuel for power.....	-----	-----
Other power supplies and expenses.....	-----	-----
Substation employees, supplies and expenses.....	-----	-----
Power purchased.....	21,489 34	\$17,023 40
Power exchanged—balance.....	-----	-----
Power transferred—credit.....	-----	-----
Other operations.....Cr.	-----	-----
Total power.....	\$23,101 81	\$17,023 40
<i>Conducting Transportation.</i>		
Superintendence of transportation.....	\$3,549 00	\$70 12
Conductors, motormen and trainmen.....	18,304 21	22,392 27
Miscellaneous transportation expenses.....	8,923 26	1,249 62
Total conducting transportation.....	\$30,776 47	\$23,712 01
<i>Traffic.</i>		
Traffic expenses.....	\$1,471 77	\$50 52

¹Credit items.

—Continued.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

South San Francisco Railroad and Power Company	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	Visalia Electric Railroad Company	Total
\$97 54	\$697 61	\$40 86	\$100 00	\$516 22	\$8,649 47
902 74	15,536 68	4,427 49	3,477 16	7,206 67	134,759 80
241 52	749 02	121 80	1,186 97	1,413 62	13,779 75
-----	130 72	540 23	89 09	90 80	3,727 19
-----	-----	-----	-----	-----	24,438 25
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$1,241 80	\$17,114 03	\$5,130 38	\$4,853 22	\$9,227 31	\$185,354 46
-----	-----	-----	-----	-----	-----
\$58 85	\$1,019 18	\$51 68	\$900 00	\$696 82	\$10,374 66
554 07	7,381 46	1,631 10	5,697 29	2,096 28	70,196 90
232 50	1,714 00	246 31	452 54	1,743 18	22,862 56
-----	16 22	29 27	-----	946 48	4,417 49
-----	252 28	122 56	86 91	480 88	6,842 37
-----	4,677 37	1,591 96	-----	7,271 09	43,199 86
-----	-----	4,547 00	-----	2,314 69	6,861 69
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$845 42	\$15,038 07	\$8,219 88	\$7,136 74	\$15,549 42	\$164,755 53
-----	-----	-----	-----	-----	-----
-----	-----	\$20 71	-----	1,487 81	253 56
-----	-----	-----	-----	159 76	1,687 79
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	1,713 43	3,343 89
-----	-----	-----	-----	-----	3,387 57
-----	-----	-----	-----	-----	8,202 42
-----	-----	-----	-----	-----	618 36
-----	\$0 23	2,213 98	-----	2,350 15	13,090 52
\$4,450 08	22,469 10	10,826 42	\$11,243 80	12,218 10	182,175 42
-----	1,183 10	-----	-----	1,458 86	12,860 55
-----	-----	-----	-----	-----	-----
\$4,450 08	\$21,286 23	\$13,061 11	\$11,243 80	\$15,981 13	\$211,386 79
-----	-----	-----	-----	-----	-----
\$360 00	\$1,885 40	\$1,300 50	\$675 00	\$1,310 24	\$23,152 47
8,499 35	73,835 18	11,871 96	16,956 39	10,554 02	367,633 82
504 00	5,899 37	5,687 57	2,430 32	5,707 41	90,826 76
-----	-----	-----	-----	-----	-----
\$9,363 35	\$81,619 95	\$18,860 03	\$20,061 71	\$17,571 67	\$481,613 05
-----	-----	-----	-----	-----	-----
-----	\$2,235 34	\$4,239 68	\$576 39	\$1,802 94	\$21,118 70

TABLE No. 3

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" ELECTRIC ROADS

	San Francisco, Napa and Calistoga Railway	Santa Barbara and Suburban Railway Company
<i>General and Miscellaneous.</i>		
General expenses	\$17,472 98	\$5,727 47
Valuation expenses		
Amortization of franchises		
Injuries and damages	4,941 90	1,200 00
Insurance	3,548 85	389 93
Stationery and printing	1,349 57	162 45
Store, garage and stable expenses		492 70
Rent of tracks and facilities		
Rent of equipment		
Other operations Dr.		
Other operations Cr.		
Total general and miscellaneous	\$27,313 30	\$7,972 55
Transportation for investment		
<i>Recapitulation of Expenses.</i>		
Way and structures	\$30,837 80	\$5,556 50
Equipment	24,689 84	14,189 23
Power	23,101 81	17,023 40
Conducting transportation	30,776 47	23,712 01
Traffic	1,471 77	50 52
General and miscellaneous	27,313 30	7,972 55
Transportation for investment Cr.		
Grand total operating expenses	\$138,190 99	\$68,504 21
Ratio of operating expenses to operating revenue...	61.50%	89.74%

¹Credit items.

—Concluded.

OPERATING IN CALIFORNIA DURING THE YEAR ENDING JUNE 30, 1916.

South San Francisco Railroad and Power Company	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	Visalia Electric Railroad Company	Total
\$733 61	\$9,720 89	\$7,935 87	\$2,259 01	\$6,869 37	\$106,150 28
				4 84	27 11
					42 60
166 60	23,888 22	552 20	975 00	67 75	46,435 48
53 00	271 01	83 44	291 05	184 56	10,354 50
	693 53	1,549 73	110 94	1,250 27	9,800 16
	376 70	97 54		157 98	2,548 34
	2,398 44	7,989 85	10 00	9,000 00	19,430 85
	4,174 31	4,676 70		1,395 13	18,605 00
\$953 21	\$41,523 10	\$22,885 33	\$3,646 00	\$18,713 94	\$213,394 32
	1\$27 92	1\$811 92		1\$15 04	1\$1,680 32
\$1,241 80	\$17,114 03	\$5,130 38	\$4,853 22	\$9,227 31	\$185,354 46
845 42	15,038 07	8,219 88	7,136 74	15,549 42	164,755 53
4,450 08	21,286 23	13,061 11	11,243 80	15,981 13	211,386 79
9,363 35	81,619 95	18,860 03	20,061 71	17,571 67	481,613 05
	2,235 34	4,239 68	576 39	1,802 94	21,118 70
953 21	41,523 10	22,885 33	3,646 00	18,713 94	213,394 32
	127 92	1811 92		115 04	11,680 32
\$16,853 86	\$178,788 80	\$71,584 49	\$47,517 86	\$78,831 37	\$1,275,942 53
70.155%	80.79%	89.63%	79.23%	93.97%	

TABLE

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	Angels Flight Railway Company	Bakersfield and Kern Electric Railroad Company
Passenger car mileage -----	¹	404,921
Freight, mail and express car mileage -----	¹	-----
Total car mileage -----	¹	404,921
Regular fare passengers carried -----	¹	1,250,259
Revenue transfer passengers carried -----		-----
Total revenue passengers carried -----	¹	1,250,259
Free transfer passengers carried -----		231,929
Total passengers carried -----	¹	1,482,188
Passenger revenue -----	\$15,866.41	\$62,180.75
Average fare revenue passengers -----	.015	.04973
Average fare all passengers -----	.015	.04195
Total revenue from transportation -----	15,866 41	62,233.05
Revenue from transportation per car mile -----	¹	.15369
Total revenue from operation other than transportation -----	83.83	1,115.85
Total revenue from operation other than transportation per car mile -----	¹	.00275
Total operating revenues -----	15,950.24	63,348.90
Operating revenues per car mile -----	¹	.15644
Total operating expenses -----	6,337.11	79,269.61
Operating expenses per car mile -----	¹	.19576

¹No statistics.²Under construction.³Leased to Fresno Traction Company.

No. 4.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING
30, 1916.

California Street Cable Railroad Company	Castro Point Railway and Terminal Company ²	Central California Traction Company	Fresno City Railway Company ³	Fresno Traction Company
1,441,172	-----	837,894	-----	1,353,488
-----	-----	148,761	-----	4,561
1,441,172	-----	986,655	-----	1,358,049
8,600,560	-----	1,186,897	-----	4,415,116
-----	-----	44,663	-----	-----
8,600,560	-----	1,231,560	-----	4,415,116
983,960	-----	19,921	-----	530,197
9,584,520	-----	1,251,481	-----	4,945,313
\$429,586.40	-----	\$173,483.46	-----	\$223,477.85
.04995	-----	.14086	-----	.05060
.04482	-----	.13862	-----	.04519
429,586.40	-----	262,286.72	-----	225,870.45
.29808	-----	.26583	-----	.16632
1.650.00	-----	6,721.58	-----	1,524.00
.00114	-----	.00681	-----	.00112
431,236.40	-----	269,008.30	-----	227,394.45
.29922	-----	.27264	-----	.16744
248,265.70	-----	243,761.29	-----	166,742.21
.17226	-----	.24706	-----	.12278

TABLE No. 4

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	Fresno Interurban Railway Company	Glendale and Montrose Railway
Passenger car mileage.....	1	171,736
Freight, mail and express car mileage.....	1	3,456
Total car mileage.....	1	175,192
Regular fare passengers carried.....	1	236,251
Revenue transfer passengers carried.....	1	
Total revenue passengers carried.....	1	236,251
Free transfer passengers carried.....	1	36,200
Total passengers carried.....	1	272,451
Passenger revenue	\$7,824.67	\$15,978.43
Average fare revenue passengers.....	1	.06763
Average fare all passengers.....	1	.05864
Total revenue from transportation.....	8,894.33	22,160.76
Revenue from transportation per car mile.....	1	.12649
Total revenue from operation other than transportation		178.00
Total revenue from operation other than transportation per car mile.....	1	.00101
Total operating revenues.....	8,894.33	22,338.76
Operating revenues per car mile.....	1	.12751
Total operating expenses.....	28,691.86	26,814.14
Operating expenses per car mile.....	1	.15305

¹No statistics.²Under construction.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Humboldt Transit Company	Los Angeles Railway Corporation	Martinez and Concord Interurban Railway Company ²	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company
593,000	29,455,562	-----	23,180 7,320	163,793
593,000 1,515,027	29,455,562 121,574,028	-----	30,500 33,000	163,793 656,998
1,515,027	121,574,028 42,821,099	-----	33,000	656,998 22,249
1,515,027	164,395,127	-----	33,000	679,247
\$74,249.85	\$5,981,419.30	-----	\$3,273.58	\$32,762.25
.04900	.04919	-----	.09919	.04986
.04900	.03638	-----	.09919	.04823
74,249.85	6,000,734.85	-----	10,482.55	32,762.25
.12521	.20372	-----	.34369	.20002
615.00	101,057.12	-----	74.06	469.44
.00104	.00343	-----	.00242	.00286
74,864.85	6,101,791.97	-----	10,556.61	33,231.69
.12624	.20715	-----	.34611	.20288
70,119.33	4,136,660.25	-----	16,438.29	27,650.30
.11824	.14043	-----	.53896	.16881

TABLE No. 4

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	Montecito Railroad Company	Nevada County Traction Company
Passenger car mileage.....	2,469	71,560
Freight, mail and express car mileage.....		
Total car mileage.....	2,469	71,560
Regular fare passengers carried.....	4,051	548,906
Revenue transfer passengers carried.....		
Total revenue passengers carried.....	4,051	548,906
Free transfer passengers carried.....		
Total passengers carried.....	4,051	548,906
Passenger revenue	\$200.50	\$27,445.30
Average fare revenue.....	.04949	.05000
Average fare all passengers.....	.04949	.05000
Total revenue from transportation.....	200.50	28,086.90
Revenue from transportation per car mile.....	.08120	.39249
Total revenue from operation other than transportation		260.00
Total revenue from operation other than transportation per car mile.....		.00363
Total operating revenues.....	200.50	28,346.90
Operating revenues per car mile.....	.08120	.39612
Total operating expenses.....	4,806.39	20,650.90
Operating expenses per car mile.....	1.94750	.28866

¹Operated by Oakland, Antioch and Eastern Railway.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Northern Electric Railway Company	Northern Electric— Marysville and Colusa Branch	Oakland and Antioch Railway ¹	Oakland, Antioch and Eastern Railway	Pacific Electric Railway Company
1,366,056	108,776	-----	1,473,665	25,712,283
1,261,317	93,928	-----	450,447	5,674,967
2,627,373	202,104	-----	1,924,112	31,387,250
1,171,435	101,638	-----	755,077	63,530,501
75,193	4,584	-----	-----	-----
1,246,628	106,222	-----	755,077	63,530,501
-----	-----	-----	-----	7,709,532
1,246,628	106,222	-----	755,077	71,240,033
\$359,225.28	\$41,893.84	-----	\$508,720.86	\$6,705,708.59
.28816	.39440	-----	.67373	.10555
.28816	.39440	-----	.67373	.09413
620,009.80	66,251.40	-----	622,373.55	8,538,660.38
.23598	.32781	-----	.32346	.27204
13,183.57	1,164.53	-----	5,799.39	318,136.16
.00502	.00576	-----	.00301	.01014
633,193.37	67,415.93	-----	628,172.94	8,856,796.54
.24100	.33357	-----	.32647	.28218
573,266.06	88,873.81	-----	425,402.50	5,994,611.41
.21819	.43974	-----	.22109	.19099

TABLE No. 4

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	Peninsula Railway Company	Petaluma and Santa Rosa Railway Company
Passenger car mileage.....	1,000,130	393,697
Freight, mail and express car mileage.....	116,075	270,482
Total car mileage.....	1,116,205	664,179
Regular fare passengers carried.....	2,517,000	661,751
Revenue transfer passengers carried.....		6,813
Total revenue passengers carried.....	2,517,000	668,564
Free transfer passengers carried.....	163,970	
Total passengers carried.....	2,680,970	668,564
Passenger revenue	\$229,515.10	\$82,072.42
Average fare revenue passengers.....	.09118	.12275
Average fare all passengers.....	.08560	.12275
Total revenue from transportation.....	275,996.20	152,692.62
Revenue from transportation per car mile.....	.24726	.22989
Total revenue from operation other than transportation	8,811.03	4,411.43
Total revenue from operation other than transportation per car mile.....	.00789	.00664
Total operating revenues	284,807.23	157,104.05
Operating revenues per car mile.....	.25515	.23652
Total operating expenses.....	264,256.47	119,632.49
Operating expenses per car mile.....	.23674	.18012

¹Operated by Northern Electric Railway Company.²None reported.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Point Loma Railroad Company	Sacramento Gas and Electric Company	Sacramento Terminal Company ¹	Sacramento Valley Electric Railroad Company ²	Sacramento and Woodland Rail- road Company
185,235	2,794,952	-----	-----	390,202 51,065
185,235 598,646	2,794,952 8,303,375 21,827	-----	-----	441,267 518,723 8,641
598,646	8,325,202	-----	-----	527,364
598,646	8,325,202	-----	-----	527,364
\$36,016.67	\$394,475.30	-----	-----	\$90,791.71
.06016	.04738	-----	-----	.17216
.06016		-----	-----	.17216
36,327.52	395,117.28	-----	-----	115,647.99
.19611	.14136	-----	-----	.26208
70.00	2,583.39	-----	-----	1,175.83
.00038	.00092	-----	-----	.00266
36,397.52	397,700.67	-----	-----	116,823.82
.19649	.14229	-----	-----	.26474
31,128.80	345,221.97	-----	-----	91,810.98
.16805	.12351	-----	-----	.20806

TABLE No. 4

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	San Diego Electric Railway Company	San Francisco, Napa and Calistoga Railway
Passenger car mileage.....	3,604,361	347,841
Freight, mail and express car mileage.....		106,277
Total car mileage.....	3,604,361	454,118
Regular fare passengers carried.....	20,994,792	622,221
Revenue transfer passengers carried.....		
Total revenue passengers carried.....	20,994,792	622,221
Free transfer passengers carried.....	5,238,784	
Total passengers carried.....	26,233,576	622,221
Passenger revenue	\$964,822.57	\$199,567.13
Average fare revenue passengers.....	.04595	.32073
Average fare all passengers.....	.03678	.32073
Total revenue from transportation.....	966,445.30	222,851.63
Revenue from transportation per car mile.....	.26813	.49073
Total revenue from operation other than transportation	49,959.83	1,822.65
Total revenue from operation other than transportation per car mile.....	.01386	.00401
Total operating revenue.....	1,016,405.13	224,674.28
Operating revenues per car mile.....	.28199	.49474
Total operating expenses.....	654,407.04	138,190.99
Operating expenses per car mile.....	.18156	.30430

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

San Francisco-Oakland Terminal Railways	San Jose Railroads	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company
16,643,763 69,582	1,841,028	337,978 2,057	111,253	1,270,087
16,713,345 72,853,811	1,841,028 6,301,408	340,035 1,503,358	111,253 481,498	1,270,087 4,407,001
72,853,811 18,360,225	6,301,408 1,436,661	1,503,358 78,599	481,498	4,407,001 483,139
91,214,036	7,738,069	1,581,957	481,498	4,890,140
\$4,298,873.27 .05900 .04712	\$313,522.75 .04975 .04052	\$74,590.55 .04962 .04715	\$24,023.71 .04989 .04989	\$217,147.78 .04927 .04440
4,344,403.57 .25993	313,644.10 .17036	76,016.28 .22355	24,023.71 .21593	217,147.78 .17097
73,444.32	15,887.66	316.10		4,148.26
.00439	.00863	.00093		.00327
4,417,847.89 .26433	329,531.76 .17899	76,332.38 .22448	24,023.71 .21593	221,296.04 .17424
3,063,084.20 .18327	239,929.06 .13032	68,504.21 .20146	16,853.86 .15149	178,788.80 .14077

TABLE No. 4

STATEMENT OF MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS OF
JUNE

	San Ramon Valley Railroad ¹
Passenger car mileage.....	
Freight, mail and express car mileage.....	
Total car mileage.....	
Regular fare passengers carried.....	
Revenue transfer passengers carried.....	
Total revenue passengers carried.....	
Free transfer passengers carried.....	
Total passengers carried.....	
Passenger revenue	
Average fare revenue passengers.....	
Average fare all passengers.....	
Total revenue from transportation.....	
Revenue from transportation per car mile.....	
Total revenue from operation other than transportation.....	
Total revenue from operation other than transportation per car mile	
Total operating revenue.....	
Operating revenues per car mile.....	
Total operating expenses.....	
Operating expenses per car mile.....	

¹Operated by Oakland, Antioch and Eastern Railway.

—Concluded.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEAR ENDING 30, 1916.

Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Railroad Company	Total
181,996 80,007	392,020	24,249,206	155,685 71,589	117,078,969 8,411,291
262,003 130,023	392,020 1,179,916	24,249,206 154,714,190 581,457	227,274 104,458	125,490,280 481,471,915 743,178
130,023	1,179,916 225,553	155,295,647 67,911,797	104,458 3,294	482,215,093 146,257,109
130,023	1,405,469	223,207,444	107,752	628,472,202
\$46,972.37	\$58,995.79	\$7,686,211.77	\$30,213.48	\$29,411,109.69
.36126	.05000	.04949	.28924	
.36126	.04200	.03443	.28039	
79,272.96	59,108.89	7,692,258.02	82,737.17	32,074,401.17
.30256	.15100	.31721	.36404	
592.06	863.17	59,485.40	1,151.84	676,755.50
.00226	.00220	.00245	.00507	
79,865.02	59,972.06	7,751,743.42	83,889.01	32,751,156.67
.30482	.15298	.31966	.36911	
71,584.49	47,517.86	4,905,234.05	78,831.37	22,473,345.80
.27322	.12121	.20228	.34685	

TABLE

STATEMENT OF EQUIPMENT OF ELECTRIC RAILWAY COMPANIES

	Angels Flight Railway Company	Bakersfield and Kern Electric Rail- way Company
Closed passenger cars.....	2	
Open passenger cars.....		
Combination closed and open passenger cars.....		14
Freight cars		
Mail cars		
Express cars		
Baggage cars		
Combination cars		
Work cars		1
Snow plows		
Sweepers		
Miscellaneous cars and engines.....		
Totals	2	15
Cars with electric equipment.....	2	15
Cars without electric equipment.....		

¹Under construction.²Leased to Fresno Traction Company.

TABLE No. 5

STATEMENT OF EQUIPMENT OF ELECTRIC RAILWAY COMPANIES

	Glendale and Montrose Railway	Humboldt Transit Company
Closed passenger cars.....		6
Open passenger cars.....		11
Combination closed and open passenger cars.....	4	
Freight cars	2	
Mail cars		
Express cars		
Baggage cars		
Combination cars		
Work cars	1	1
Snow plows		
Sweepers		
Miscellaneous cars and engines.....	2	
Totals	9	18
Cars with electric equipment.....	9	18
Cars without electric equipment.....		

¹Under construction.

No. 5.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

California Street Cable Railroad Company	Castro Point Railway and Terminal Company ¹	Central California Traction Company	Fresno City Railway Company ²	Fresno Traction Company	Fresno Interurban Railway Company
		10		4	
50		10		2	
		30		29	2
		7			
		2		2	
		3			
		1		1	
50		63		38	2
		22		36	2
50		41		2	

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Los Angeles Railway Corporation	Martinez and Concord Inter- urban Railway Company ¹	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Montecito Railroad Company	Nevada County Traction Company
2		2	2		4
5			1	1	
876			4		
		2			
93					
4		2	1		
980		6	8	1	4
926		1	8	1	4
54		5			

TABLE No. 5

STATEMENT OF EQUIPMENT OF ELECTRIC RAILWAY COMPANIES

	Northern Electric Railway Company	Northern Electric— Marysville and Colusa Branch ¹
Closed passenger cars.....	28	
Open passenger cars.....		
Combination closed and open passenger cars.....	8	
Freight cars.....	297	
Mail cars.....		
Express cars.....		
Baggage cars.....	1	
Combination cars.....		
Work cars.....	22	
Snow plows.....		
Sweepers.....		
Miscellaneous cars and engines.....	8	
Totals.....	364	
Cars with electric equipment.....	33	
Cars without electric equipment.....	331	

¹Equipment furnished by Northern Electric Railway Company.²Equipment furnished by San Diego Electric Railway Company.

TABLE No. 5

STATEMENT OF EQUIPMENT OF ELECTRIC RAILWAY COMPANIES

	Sacramento Gas and Electric Company	Sacramento Terminal Company ²
Closed passenger cars.....		
Open passenger cars.....		
Combination closed and open passenger cars.....	61	
Freight cars.....		
Mail cars.....		
Express cars.....		
Baggage cars.....		
Combination cars.....		
Work cars.....	1	
Snow plows.....		
Sweepers.....		
Miscellaneous cars and engines.....	3	
Totals.....	65	
Cars with electric equipment.....	65	
Cars without electric equipment.....		

¹Equipment furnished by Northern Electric Railway Company.²Operated by Northern Electric Railway Company.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Oakland and Antioch Railway	Oakland, Antioch and Eastern Railway	Pacific Electric Railway Company	Peninsula Railway Company	Petaluma and Santa Rosa Railway Company	Point Loma Railroad Company ²
2	32	72	12	10	-----
-----	-----	9	-----	2	-----
-----	-----	535	22	-----	-----
19	57	1,115	-----	79	-----
-----	-----	26	2	1	-----
-----	1	-----	-----	-----	-----
-----	-----	17	-----	-----	-----
-----	4	60	5	1	-----
-----	-----	-----	-----	-----	-----
4	13	48	1	-----	-----
-----	-----	-----	-----	-----	-----
25	107	1,882	42	93	-----
4	20	714	40	14	-----
21	87	1,168	2	79	-----

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Sacramento Valley Electric Railroad Company	Sacramento and Woodland Railroad Company ¹	San Diego Electric Railway Company	San Francisco, Napa and Calistoga Railway	San Francisco-Oakland Terminal Railways	San Jose Railroads
-----	-----	3	10	291	6
-----	-----	6	-----	-----	3
-----	-----	173	3	103	46
-----	-----	-----	21	14	2
-----	-----	-----	-----	-----	-----
-----	-----	-----	2	-----	-----
-----	-----	-----	-----	1	-----
-----	-----	7	1	54	10
-----	-----	-----	-----	-----	-----
2	-----	-----	1	5	-----
-----	-----	-----	-----	-----	-----
2	-----	189	38	468	67
-----	-----	181	13	390	52
2	-----	8	25	78	15

TABLE NO. 5

STATEMENT OF EQUIPMENT OF ELECTRIC RAILWAY COMPANIES

	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company
Closed passenger cars.....	7	-----	6
Open passenger cars.....	-----	-----	-----
Combination closed and open pas- senger cars.....	3	5	21
Freight cars.....	5	-----	-----
Mail cars.....	-----	-----	-----
Express cars.....	-----	-----	-----
Baggage cars.....	-----	-----	-----
Combination cars.....	-----	-----	-----
Work cars.....	1	-----	2
Snow plows.....	-----	-----	-----
Sweepers.....	-----	-----	-----
Miscellaneous cars and engines.....	1	-----	-----
Totals.....	17	5	29
Cars with electric equipment.....	12	5	29
Cars without electric equipment.....	5	-----	-----

¹Equipment furnished by Oakland, Antioch and Eastern Railway.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

San Ramon Valley Railroad Company ¹	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Railroad Company	Total
-----	3	1	363	2	880
-----		4	8	-----	52
-----		14	377	-----	2,360
-----	1	-----	-----	-----	1,644
-----	1	-----	-----	-----	37
-----	-----	-----	-----	-----	4
-----	-----	-----	-----	5	23
-----	-----	2	69	1	340
-----	-----	-----	-----	-----	3
-----	1	-----	11	2	111
-----	6	21	828	10	5,454
-----	3	17	761	6	3,403
-----	3	4	67	4	2,051

TABLE

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS

	Angels Flight Railway Company	Bakersfield and Kern Electric Rail- way Company
<i>Line Owned.</i>		
Miles of road.....	.0634	5.87
Miles of second track.....		4.64
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.0133	
Miles of track in carhouses, shops, etc.....		
Totals .....	.0767	10.51
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	.0767	10.51

¹Leased to Fresno Traction Company.

TABLE NO. 6

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS

	Glendale and Montrose Railway	Humboldt Transit Company
<i>Line Owned.</i>		
Miles of road.....	8.292	11.27
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.603	1.73
Miles of track in carhouses, shops, etc.....		
Totals	8.895	13
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	8.895	13

¹Under construction.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Los Angeles Railway Corporation	Martinez and Concord Inter- urban Railway Company ¹	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Montecito Railroad Company	Nevada County Traction Company
166.24			5.50	1.46	5.65
159.48					
4.75		.75			.04
13.94					.02
344.41		.75	5.50	1.46	5.71
		5.20			
		.60			
		5.80			
14.13					
14					
.05					
7.06					
35.24					
5.97					
5.96					
11.93					
391.58		6.55	5.50	1.46	5.71

TABLE No. 6

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS

	Northern Electric Railway Company	Northern Electric— Marysville and Colusa Branch
<i>Line Owned.</i>		
Miles of road.....	132.85	22.38
Miles of second track.....	7.97	
Miles of other main tracks.....		
Miles of sidings and turnouts.....	23.55	3.92
Miles of track in carhouses, shops, etc.....	.53	
Totals	164.90	26.30
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....	.66	
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals .....	.66	
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	165.56	26.30

¹Leased to Oakland, Antioch and Eastern Railway.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

Oakland and Antioch Railway ¹	Oakland, Antioch and Eastern Railway	Pacific Electric Railway Company	Peninsula Railway Company	Petaluma and Santa Rosa Railway Company	Point Loma Railroad Company
	56.41	563.601	62.204	37.02	8.19
	.32	285.581	9.078		
		22.814			
	3.98	96.627	3.357	7.05	.26
		12.405	1.771		
	60.71	981.028	76.410	44.07	8.45
	44.23	25.537	1.619		
	.09	1.442	.570		
	7.20	21.396	.176		
	.45	.461			
	51.97	48.836	2.365		
	11.70				
	.61				
	12.31				
	4.89				
	4.89				
	9.78				
		23.101	1.392		
		5.142			
		1.390	.220		
		29.633	1.612		
	134.77	1,059.497	80.387	44.07	8.45

TABLE No. 6

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS

	Sacramento Gas and Electric Company	Sacramento Terminal Company ¹
<i>Line Owned.</i>		
Miles of road.....	22.94	
Miles of second track.....	17.17	
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.13	
Miles of track in carhouses, shops, etc.....	1.21	
Totals	41.45	
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....	1.64	
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals	1.64	
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	43.09	

¹Operated by Northern Electric Railway Company.

TABLE No. 6

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS

	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company
<i>Line Owned.</i>			
Miles of road.....	7.05	2.713	9.469
Miles of second track.....	1.17	.501	9.405
Miles of other main tracks.....			
Miles of sidings and turnouts.....	.67	.225	.150
Miles of track in carhouses, shops, etc.	.10		.469
Totals	8.99	3.439	19.493
<i>Line of Proprietary Companies.</i>			
Miles of road.....			
Miles of second track.....			
Miles of other main tracks.....			
Miles of sidings and turnouts.....			
Miles of track in carhouses, shops, etc.			
Totals			
<i>Line Operated Under Lease.</i>			
Miles of road.....			3.268
Miles of second track.....			2.691
Miles of other main track.....			
Miles of sidings and turnouts.....			.061
Miles of track in carhouses, shops, etc.			
Totals			6.020
<i>Line Operated Under Contract, Etc.</i>			
Miles of road.....			
Miles of second track.....			
Miles of other main tracks.....			
Miles of sidings and turnouts.....			
Miles of track in carhouses, shops, etc.			
Totals			
<i>Line Operated Under Trackage Rights.</i>			
Miles of road.....			
Miles of second track.....			
Miles of other main tracks.....			
Miles of sidings and turnouts.....			
Miles of track in carhouses, shops, etc.			
Totals			
<i>Line Jointly Operated.</i>			
Miles of road.....			
Miles of second track.....			
Miles of other main tracks.....			
Miles of sidings and turnouts.....			
Miles of track in carhouses, shops, etc.			
Totals			
Total mileage operated.....	8.99	3.439	25.513

¹Operated by Oakland, Antioch and Eastern Railway.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING JUNE 30, 1916.

San Ramon Valley Railroad ¹	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Railroad Company	Total
	32.23	11.71	134.201	25.518	1,715.8294
	.168	2.05	109.646		757.929
				2.086	43.624
	2.291	.52	10.598	4.573	180.4723
		.39	13.072	.304	66.047
	34.689	14.67	267.517	32.481	2,763.9017
			9.685		96.949
			7.492		12.945
			.404		30.027
					.911
			17.581		140.832
			.462		28.592
			.462		14.462
					.66
					7.06
			.924		50.774
	1.50			10.750	27.33
	1.50				12.35
				5.880	5.880
	3.00			16.630	45.560
					24.633
					5.142
					1.610
					31.385
	37.689	14.67	286.022	49.111	3,032.4527

GAS COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF GAS COMPANIES OPERATING

	Beverly Hills Utility Company ¹	Central California Gas Company	Central Natural Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$262,582 05	\$68,259 00
Fixed capital installed since December 31, 1912		246,296 50	716 13
Total fixed capital.....		\$508,878 55	\$68,975 13
Cash and deposits.....		129 99	14,845 65
Notes receivable		2,924 00	
Accounts receivable		16,082 16	
Other current assets.....			
Investments			
Treasury securities			
Working assets		6,384 66	
Prepaid expenses		4,416 07	
Unamortized discount on securities and expenses		85,007 00	
Miscellaneous		8,676 19	
Corporate deficit		1,494 70	
Totals		\$633,993 32	\$83,820 78
<i>Liabilities.</i>			
Capital stock		\$246,500 00	\$19,900 00
Funded debt		300,000 00	
Notes payable		25,752 72	
Accounts payable		22,016 78	2 50
Interest and taxes accrued.....		9,000 00	
Miscellaneous		18,300 00	36 00
Reserves		12,423 82	14,375 00
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			49,507 28
Totals		\$633,993 32	\$83,820 78

¹See electric report.²Assessment.

No. 1.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company ¹	Coast Valleys Gas and Electric Company ¹	Contra Costa Gas Company	Economic Gas Company
\$612,566 36	\$44,681 56				\$1,568,131 06
56,529 96	2,812 41			\$216,439 13	293,055 04
\$669,096 32	\$47,493 97			\$216,439 13	\$1,861,136 10
2,621 27	3,526 74			4,188 14	9,610 96
12,289 41	2,060 94			13,859 83	902 74
71,714 92					20,181 90
13,200 27	575 89			7,904 69	760,833 33
353 29					44,978 95
	21,532 08			24,047 70	2,479 15
				5,859 44	3,676 46
\$769,275 48	\$75,189 12			\$272,298 93	\$2,703,846 59
\$250,166 00	\$46,738 66			\$61,150 00	\$1,500,000 00
350,200 00				109,000 00	565,000 00
8,859 32	100 00			68,003 03	112,584 71
1,684 17				21,523 98	115,824 09
153,811 18	7,555 05			4,605 41	1,616 79
				917 25	100,116 65
				574 50	
4,554 81	20,795 41			6,524 76	308,704 35
\$769,275 48	\$75,189 12			\$272,298 93	\$2,703,846 59

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF GAS COMPANIES OPERATING

	Fowler Gas Company	Hanford Gas and Power Company	Hemet- San Jacinto Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$195,056 55	\$38,622 45
Fixed capital installed since December 31, 1912	\$20,261 65	7,442 31	3,546 97
Total fixed capital.....	\$20,261 65	\$202,498 86	\$42,169 42
Cash and deposits.....	229 24	2,888 80	276 62
Notes receivable			
Accounts receivable	813 08	4,685 23	1,659 69
Other current assets.....			
Investments			
Treasury securities			
Working assets	729 02	1,258 06	1,045 15
Prepaid expenses			
Unamortized discount on securities and expenses	800 00		39,278 62
Miscellaneous			
Corporate deficit	665 12		4,818 46
Totals	\$23,498 11	\$211,330 95	\$89,247 96
<i>Liabilities.</i>			
Capital stock	\$8,000 00	\$100,000 00	\$42,878 00
Funded debt	7,900 00	40,000 00	25,000 00
Notes payable	2,750 00		200 00
Accounts payable	1,118 63	1,029 29	6,746 10
Interest and taxes accrued.....	329 48	959 69	3,180 00
Miscellaneous	13,400 00		14,207 77
Reserves		9,767 53	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			7,036 09
Corporate surplus		59,574 44	
Totals	\$23,498 11	\$211,330 95	\$89,247 96

¹Assessment.²Includes electric.³See electric report.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation ²	Madera Gas Company	Midland Counties Public Service Corporation ³	Midway Gas Company	Modesto Gas Company
\$621,412 49	\$18,702,055 34	-----	-----	\$1,515,107 46	\$134,979 46
47,531 02	3,359,979 68	\$59,150 91	-----	956,096 23	35,342 56
\$668,943 51	\$22,062,035 02	\$59,150 81	-----	\$2,471,203 69	\$170,322 02
943 54	292,956 68	195 30	-----	27,299 00	500 00
	507 70				
5,616 47	561,667 93	2,759 67	-----	107,325 09	7,394 61
	2,877 83				
		59,970 00	-----	45 00	-----
1,286 38	934,466 12	1,292 92	-----	104,826 86	5,894 85
	1,546 40		-----	1,699 16	1,100 60
14,997 40	35,944 19	2,435 60	-----	2,639,150 48	5,406 76
	148 60		-----	206,752 28	-----
10,954 70			-----	75,816 97	-----
\$702,742 00	\$23,892,150 47	\$125,804 40	-----	\$5,634,118 53	\$190,618 84
\$500,000 00	\$10,000,000 00	\$75,000 00	-----	\$3,018,750 00	\$100,000 00
172,000 00	8,467,000 00	25,000 00	-----	2,057,000 00	55,000 00
19,007 06		600 00	-----		
5,275 77	269,200 00	19,375 23	-----	57,400 84	9,331 18
6,459 17	207,990 77	1,058 23	-----	10,672 87	-----
	4,398,746 73	4,359 23	-----	490,294 82	7,546 18
	168,000 00		-----		-----
	381,212 97	411 71	-----		18,741 48
\$702,742 00	\$23,892,150 47	\$125,804 40	-----	\$5,634,118 53	\$190,618 84

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF GAS COMPANIES OPERATING

	Napa Valley Electric Company ¹	Needles Gas and Electric Company ¹	Northern California Power Company ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			
Fixed capital installed since December 31, 1912			
Total fixed capital.....			
Cash and deposits.....			
Notes receivable			
Accounts receivable			
Other current assets.....			
Investments			
Treasury securities			
Working assets			
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			
Totals			
<i>Liabilities.</i>			
Capital stock			
Funded debt			
Notes payable			
Accounts payable			
Interest and taxes accrued			
Miscellaneous			
Reserves			
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			
Totals			

¹See electric report.²See water report.³Includes water.⁴Includes assessment of \$5,175.00.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Oakdale Gas Company	Ontario- Upland Gas Company	Oro Water Light and Power Company ²	Pacific Gas and Electric Company ¹	Palo Alto Gas Company	River Bend Gas and Water Company ³
	\$110,063 38			\$300,686 70	
\$58,079 40	49,588 78			6,451 16	\$119,466 89
\$58,079 40	\$159,652 16			\$307,137 86	\$119,466 89
171 34	4,671 04			24,775 13	351 15
482 65	5,524 86			3,824 89	7,538 51
	11,005 00				
1,200 00	4,052 98				6,611 46
84 75	19 67			1,441 62	
8,807 89	6,444 75				
	635 54				
\$68,826 03	\$192,006 00			\$337,179 50	\$133,968 01
\$23,000 00	\$100,000 00			\$200,000 00	\$28,000 00
40,000 00	59,000 00			96,000 00	15,000 00
1,800 00	2,216 36			13,835 81	78,750 80
1,524 98	3,691 80				*5,189 88
	14,690 97				
2,501 05	12,406 87			27,343 69	7,027 33
\$68,826 03	\$192,006 00			\$337,179 50	\$133,968 01

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF GAS COMPANIES OPERATING

	Riverside County Gas and Power Company ²	Rochester Oil Company	Sacramento Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$53,246 38	\$697,882 19
Fixed capital installed since December 31, 1912	\$67,927 42	339 19	192,741 48
Total fixed capital.....	\$67,927 42	\$53,585 57	\$890,623 67
Cash and deposits.....	1,580 98	1,497 91	49,492 42
Notes receivable		139 76	
Accounts receivable	1,620 84	521 06	18,216 11
Other current assets.....			1,223 11
Investments			1,100 00
Treasury securities		3,470 12	
Working assets	4,525 25	91 47	856 53
Prepaid expenses	470 75	11 16	123 26
Unamortized discount on securities and expenses	900 00		33,008 92
Miscellaneous		80 73	
Corporate deficit	384 40	7,614 19	
Totals	\$77,409 64	\$67,011 97	\$994,644 32
<i>Liabilities.</i>			
Capital stock	\$53,000 00	\$39,279 00	\$429,100 00
Funded debt	18,000 00		400,000 00
Notes payable			8,000 00
Accounts payable	5,949 53	37 65	6,422 01
Interest and taxes accrued.....	460 11		6,123 60
Miscellaneous		² 17,770 89	
Reserves		9,924 43	106,819 86
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			17,250 00
Corporate surplus			20,928 85
Totals	\$77,409 64	\$67,011 97	\$994,644 32

¹See electric report.²Includes assessment of \$14,300.77.³In operation only three months.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

San Diego Consolidated Gas and Electric Company ¹	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company ¹	Santa Maria Gas and Power Company	Southern California Edison Company ¹	Southern California Gas Company
			\$194,422 36		\$9,191,491 03
			237,665 28		811,055 03
			\$432,087 64		\$10,002,546 06
			2,572 19		34,347 63
			5,350 87		17,000 00
					175,254 21
					187,607 96
			12,871 99		137,051 60
			72 97		1,979 73
					416,876 87
					188,491 09
			\$452,955 66		\$11,161,155 15
			\$100,000 00		\$6,875,000 00
			135,000 00		3,250,000 00
			38,500 00		254,952 10
			3,993 85		199,657 34
			3,718 72		14,830 33
					9,750 00
			41,633 58		540,906 45
			83,043 86		
			47,065 65		16,058 93
			\$452,955 66		\$11,161,155 15

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Southern Counties Gas Company of California	Turlock Gas Company	Ukiah Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913		\$39,192 46	\$47,608 78
Fixed capital installed since December 31, 1912	\$3,464,631 81	14,537 01	2,046 29
Total fixed capital	\$3,464,631 81	\$53,729 47	\$49,655 07
Cash and deposits	41,681 60	620 17	188 38
Notes receivable			
Accounts receivable	93,887 36	2,224 52	1,905 62
Other current assets	3 11		
Investments			
Treasury securities		25,000 00	
Working assets	130,837 55	1,361 89	357 04
Prepaid expenses	28,039 97	47 56	
Unamortized discount on securities and expenses	879,621 59		20,340 69
Miscellaneous	97,955 82	3 50	
Corporate deficit		241 75	6,676 33
Totals	\$4,736,658 81	\$83,228 86	\$79,123 03
<i>Liabilities.</i>			
Capital stock	\$1,500,000 00	\$75,000 00	\$70,010 00
Funded debt	2,622,000 00		
Notes payable	160,746 41		
Accounts payable	296,889 56	2,004 34	2,831 04
Interest and taxes accrued	25,123 18		281 99
Miscellaneous	773 22		
Reserves	16,499 98	6,224 52	6,000 00
Income invested since December 31, 1912, in fixed capital			
Appreciation of fixed capital	77,118 60		
Corporate surplus	37,507 86		
Totals	\$4,736,658 81	\$83,228 86	\$79,123 03

¹See electric report.²Overdraft.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Valley Natural Gas Company	Ventura County Power Company ¹	Westside Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company ¹	Total
		\$223,652 84	\$142,357 69		\$34,764,057 59
\$643,875 23		8,353 40	29,150 95		11,011,109 82
\$643,875 23		\$232,006 24	\$171,508 64		\$45,775,167 41
18,324 37		1,967 05	2,695 23		541,214 32
3,728 58			125 90		25,328 68
44,968 08		17,852 00	5,392 15		1,140,959 74
					4,104 05
					260,467 88
2,732,800 00			7,499 00		3,600,577 45
13,834 19		1,302 84	2,255 25		1,441,053 66
			12 30		43,898 41
28,099 50					4,266,373 50
10,125 19			162 25		518,890 63
		1,541 47	31,828 40		142,036 49
\$3,495,755 14		\$250,735 50	\$221,479 12		\$57,760,072 22
\$3,000,000 00		\$150,000 00	\$30,000 00		\$28,641,471 66
100,000 00		50,000 00			18,943,100 00
253,713 57		13,642 50	3,000 00		976,452 10
44,190 68		10,225 24	135,092 23		1,341,700 15
21,981 38		24,675 99	1,726 51		351,695 17
6,668 00			133 29		167,262 95
2,024 50		2,191 77	30,548 06		5,876,918 16
					168,000 00
45,793 81			20,979 03		251,221 39
21,383 20					1,042,250 64
\$3,495,755 14		\$250,735 50	\$221,479 12		\$57,760,072 22

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Beverly Hills Utility Company	Central California Gas Company	Central Natural Gas Company
Operating revenues -----	\$8,466 68	\$90,138 64	\$7,875 43
Operating expenses -----	7,679 03	62,744 99	5,010 83
Net operating revenue -----	\$787 65	\$27,393 65	\$2,864 60
Net operating loss -----			
Nonoperating revenue -----			591 95
Gross corporate income -----	\$787 65	\$27,393 65	\$3,456 55
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----		\$17,790 00	
Other interest deductions -----		1,665 26	
Rent deductions -----			
Miscellaneous deductions -----		193 46	
Total deductions -----		\$19,648 72	
Net corporate income for year -----	\$787 65	\$7,744 93	\$3,456 55
Net corporate loss for year -----			
Dividends -----		18,300 00	1,194 00
Miscellaneous additions to income -----		2,957 33	
Miscellaneous deductions from income -----	1787 65	14,781 10	2,318 00
Surplus on December 31, 1915 -----		20,884 14	49,562 73
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----			49,507 28
Deficit on December 31, 1916 -----		1,494 70	

¹Transferred to electric report.

No. 2.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Economic Gas Company
\$119,074 22	\$15,809 17	\$100,837 26	\$52,978 28	\$45,211 30	\$211,455 73
98,722 58	12,101 35	75,329 09	45,408 96	31,549 00	167,045 31
\$20,351 64	\$3,707 82	\$25,508 17	\$7,569 32	\$13,662 30	\$44,410 42
2,632 92	03				
\$22,984 56	\$3,707 85	\$25,508 17	\$7,569 32	\$13,662 30	\$44,410 42
				\$6 61	\$202 50
\$17,950 16				6,540 00	15,150 00
				1,383 26	6,284 78
325 04	\$146 50			788 23	3,822 48
\$18,275 20	\$146 50			\$8,718 10	\$25,459 76
\$4,709 36	\$3,561 35	\$25,508 17	\$7,569 32	\$4,944 20	\$18,950 66
4,378 01	1,869 50			2,751 75	
175 13		125,508 17	17,569 32	1,436 59	9,579 37
4,398 59	19,103 56			5,768 90	954 10
4,554 81	20,795 41			6,524 76	281,128 42
					308,704 35

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Fowler Gas Company	Hanford Gas and Power Company	Hemet- San Jacinto Gas Company
Operating revenues -----	\$3,577 10	\$24,005 53	\$9,428 18
Operating expenses -----	2,638 03	21,087 99	7,458 14
Net operating revenue -----	\$939 07	\$2,917 54	\$1,970 04
Net operating loss -----			
Nonoperating revenue -----			
Gross corporate income -----	\$939 07	\$2,917 54	\$1,970 04
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating deductions -----	\$689 45		\$40 25
Interest accrued on funded debt -----	237 00	\$2,400 00	1,500 00
Other interest deductions -----		90 00	
Rent deductions -----			
Miscellaneous deductions -----	11 25	184 14	64 15
Total deductions -----	\$937 70	\$2,674 14	\$1,604 40
Net corporate income for year -----	\$1 37	\$243 40	\$365 64
Net corporate loss for year -----			
Dividends -----			
Miscellaneous additions to income -----	2,922 55		1 00
Miscellaneous deductions from income -----	1,094 41		
Surplus on December 31, 1915 -----		59,331 04	
Deficit on December 31, 1915 -----	2,494 63		5,185 10
Surplus on December 31, 1916 -----		59,574 44	
Deficit on December 31, 1916 -----	665 12		4,818 46

¹Included electric net revenue of \$507,921.69.²Transferred to electric report.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland Counties Public Service Corporation	Midway Gas Company	Modesto Gas Company
\$44,019 24 35,894 08	\$3,146,762 34 2,232,828 53	\$13,073 76 9,011 84	\$16,439 57 21,065 50	\$682,010 37 381,500 81	\$45,172 76 36,867 48
\$8,125 16	\$913,933 81	\$4,061 92		\$300,509 56	\$8,305 28
	30,921 34		\$4,625 93	788 18	
\$8,125 16	\$944,855 15	\$4,061 92		\$301,297 74	\$8,305 28
			\$4,625 93		
\$9,322 86 190 00	\$418,413 69 2,194 70	\$1,500 00 42 00		\$130,351 89 682 55	\$1,650 00 2,302 64
906 85	25,813 30			13,659 12	462 89
\$10,419 71	\$446,421 69	\$1,542 00		\$144,693 56	\$4,415 53
	\$498,433 46	\$2,519 92		\$156,604 18	\$3,889 75
\$2,294 55	720,000 00		\$4,625 93		
191 25	511,188 72		\$4,625 93		671 85
	2,444 68			8,567 37	1,610 07
	94,035 47				15,789 95
8,851 40	381,212 97	2,108 21 411 71		223,853 78	18,741 48
10,954 70				75,816 97	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company Consolidated
Operating revenues -----	\$2,740 40	\$12,709 30	\$35,504 74
Operating expenses -----	3,363 77	10,250 94	27,867 49
Net operating revenue -----		\$2,458 36	\$7,637 25
Net operating loss -----	\$623 37		
Nonoperating revenue -----			
Gross corporate income -----		\$2,458 36	\$7,637 25
Gross corporate loss -----	\$623 37		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----			
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----			
Net corporate income for year -----		\$2,458 36	\$7,637 25
Net corporate loss for year -----	\$623 37		
Dividends -----			
Miscellaneous additions to income -----	¹ 623 37		
Miscellaneous deductions from income -----		² 2,458 36	² 7,637 25
Surplus on December 31, 1915 -----			
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----			

¹Transferred to electric report.²Transferred to water report.³Water net revenue.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Oakdale Gas Company	Ontario- Upland Gas Company	Oro Water, Light and Power Company	Pacific Gas and Electric Company	Palo Alto Gas Company	River Bend Gas and Water Company
\$12,367 87 9,675 79	\$35,977 72 24,387 52	\$20,385 19 16,818 07	\$7,438,255 36 4,556,672 06	\$56,548 87 44,860 10	\$23,865 90 18,846 16
\$2,692 08	\$11,590 20	\$3,567 12	\$2,881,583 30	\$11,688 77	\$5,019 74
	123 50				
\$2,692 08	\$11,713 70	\$3,567 12	\$2,881,583 30	\$11,688 77	\$5,019 74
\$2,400 00 8 20	\$3,556 87			\$5,760 00 34 42	\$800 00
90 78	509 15			718 51 53 95	349 00
\$2,498 98	\$4,066 02			\$6,566 88	\$1,149 00
\$193 10	\$7,647 68	\$3,567 12	\$2,881,583 30	\$5,121 89	\$3,870 74
	5,339 52				
	84 20			199 41	\$1,054 30
	244 70	\$3,567 12	\$2,881,583 30	52 92	
2,307 95	10,259 21			22,075 31	2,102 29
2,501 05	12,406 87			27,343 69	7,027 33

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Riverside County Gas and Power Company ¹	Rochester Oil Company	Sacramento Gas Company
Operating revenues -----	\$1,958 64	\$4,240 69	\$139,622 56
Operating expenses -----	2,343 04	5,815 28	83,702 89
Net operating revenue -----			\$55,919 67
Net operating loss -----	\$384 40	\$1,574 59	
Nonoperating revenue -----		41 59	1,158 94
Gross corporate income -----			\$57,078 61
Gross corporate loss -----	\$384 40	\$1,533 00	
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$1 75	\$0 82
Interest accrued on funded debt -----			24,000 00
Other interest deductions -----			473 44
Rent deductions -----		92 40	
Miscellaneous deductions -----			3,015 14
Total deductions -----		\$94 15	\$27,489 40
Net corporate income for year -----			\$29,589 21
Net corporate loss for year -----	\$384 40	\$1,627 15	
Dividends -----			25,746 00
Miscellaneous additions to income -----		60 00	83 55
Miscellaneous deductions from income -----		788 34	238 65
Surplus on December 31, 1915 -----			17,240 74
Deficit on December 31, 1915 -----		5,258 70	
Surplus on December 31, 1916 -----			20,928 85
Deficit on December 31, 1916 -----	384 40	7,614 19	

¹In operation three months only.²Transferred to electric report.³Water net revenue.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Santa Maria Gas and Power Company	Southern California Edison Company	Southern California Gas Company
\$620,319 89 447,030 16	\$150,821 91 99,928 00	\$142,295 45 103,949 18	\$69,727 37 49,480 21	\$155,184 81 101,998 27	\$975,518 89 739,282 72
\$173,289 73	\$50,893 91	\$38,346 27	\$20,247 16	\$53,186 54	\$237,236 17
			215 00		70,471 71
\$173,289 73	\$50,893 91	\$38,346 27	\$20,462 16	\$53,186 54	\$307,707 88
			\$6,906 64 1,101 73		\$194,700 00 25,572 27
					12,343 03
			\$8,008 37		\$232,615 30
\$173,289 73	\$50,893 91	\$38,346 27	\$12,453 79	\$53,186 54	\$75,092 58
					5,020 00
\$173,289 73	\$50,893 91	\$38,346 27	34,611 86	\$53,186 54	2,337 33
			47,065 65		61,716 32 16,058 93

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Southern Counties Gas Company of California	Turlock Gas Company	Ukiah Gas Company
Operating revenues -----	\$534,243 55	\$15,720 26	\$9,419 69
Operating expenses -----	375,480 64	11,373 18	10,748 33
Net operating revenue -----	\$158,762 91	\$4,347 08	-----
Net operating loss -----	-----	-----	\$1,328 64
Nonoperating revenue -----	6,454 33	-----	-----
Gross corporate income -----	\$165,217 24	\$4,347 08	-----
Gross corporate loss -----	-----	-----	\$1,328 64
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$124 14	-----	-----
Interest accrued on funded debt -----	99,394 66	-----	-----
Other interest deductions -----	6,756 74	-----	-----
Rent deductions -----	-----	-----	-----
Miscellaneous deductions -----	9,169 92	\$255 41	\$159 60
Total deductions -----	\$115,445 46	\$255 41	\$159 60
Net corporate income for year -----	\$49,771 78	\$4,091 67	-----
Net corporate loss for year -----	-----	-----	1,488 24
Dividends -----	-----	2,400 00	-----
Miscellaneous additions to income -----	-----	-----	-----
Miscellaneous deductions from income -----	25,783 17	357 28	-----
Surplus on December 31, 1915 -----	13,519 25	-----	-----
Deficit on December 31, 1915 -----	-----	1,576 14	5,188 09
Surplus on December 31, 1916 -----	37,507 86	-----	-----
Deficit on December 31, 1916 -----	-----	241 75	6,676 33

¹Transferred to electric.²In operation for six months.

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Valley Natural Gas Company ²	Ventura County Power Company	Westside Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company	Total
\$184,258 88	\$58,196 17	\$32,587 79	\$37,752 19	\$255,038 15	\$15,662,597 80
140,614 20	49,465 45	20,465 69	39,709 38	122,359 31	10,370,431 37
\$43,644 68	\$8,730 72	\$12,122 10	-----	\$132,678 84	\$5,292,166 43
403 80	-----	-----	\$1,957 19 60 00	-----	113,863 29
\$44,048 48	\$8,730 72	\$12,122 10	-----	\$132,678 84	\$5,406,029 72
-----	-----	-----	\$1,897 19	-----	-----
-----	-----	-----	-----	-----	\$1,065 52
\$3,283 33	-----	\$3,000 00	-----	-----	965,807 10
9,379 95	-----	1,259 11	\$3,632 40	-----	63,853 45
-----	-----	-----	-----	-----	810 91
-----	-----	148 72	185 23	-----	72,657 34
\$12,663 28	-----	\$4,407 83	\$3,817 63	-----	\$1,104,194 32
\$31,385 20	\$8,730 72	\$7,714 27	-----	\$132,678 84	\$4,301,835 40
10,002 00	-----	-----	\$5,714 82	-----	791,980 78
-----	-----	-----	14,850 44	-----	554,113 27
-----	\$8,730 72	-----	37,168 50	\$132,678 84	3,486,589 52
-----	-----	9,255 74	3,795 52	-----	322,835 78
21,383 20	-----	-----	-----	-----	900,214 15
-----	-----	1,541 47	31,828 40	-----	-----

TABLE

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Beverly Hills Utility Company	Central California Gas Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		
Municipal heat, power and lighting.....		
Commercial heat, power and lighting—flat rate.....		
Commercial heat, power and lighting—metered rate.....	\$8,466 68	\$89,485 85
Prepaid gas.....		
Other gas corporations.....		
Commission on others' gas.....		
Rent of meters.....		
Breakdown service.....		
Joint gas rent revenue.....		
Other miscellaneous gas revenue.....		652 79
Total operating revenues—gas.....	\$8,466 68	\$90,138 64
<i>Other Operating Revenues.</i>		
Rent of gas appliances.....		
Gas merchandise and jobbing revenues.....		
Sale of residuals and by-products.....		
Steam sales revenue.....		
Total other operating revenues.....		
Total operating revenues.....	\$8,466 68	\$90,138 64

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Economic Gas Company	Fowler Gas Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		\$57 50
Municipal heat, power and lighting.....		
Commercial heat, power and lighting—flat rate.....		
Commercial heat, power and lighting—metered rate.....	\$205,014 20	3,519 60
Prepaid gas.....		
Other gas corporations.....		
Commission on others' gas.....		
Rent of meters.....		
Breakdown service.....		
Joint gas rent revenue.....		
Other miscellaneous gas revenue.....	20 30	
Total operating revenues—gas.....	\$205,034 50	\$3,577 10
<i>Other Operating Revenues.</i>		
Rent of gas appliances.....	\$4,562 93	
Gas merchandise and jobbing revenues.....	1,858 30	
Sale of residuals and by-products.....		
Steam sales revenue.....		
Total other operating revenues.....	\$6,421 23	
Total operating revenues.....	\$211,455 73	\$3,577 10

No. 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Central Natural Gas Company	Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company
			\$47 40	\$291 30	
				48 00	
\$4,265 97	\$106,579 13	\$12,713 37	95,712 04	52,638 98	\$42,511 03
1,526 00	11,150 41	1,670 25	744 65		296 15
2,083 46					
			86 50		58 10
	32 00		1,055 15		
\$7,875 43	\$117,761 54	\$14,383 62	\$97,645 74	\$52,978 28	\$42,865 28
			\$26 70		\$911 65
	\$1,312 68	\$1,425 55	2,794 62		1,434 37
			73 70		
			296 50		
	\$1,312 68	\$1,425 55	\$3,191 52		\$2,346 02
\$7,875 43	\$119,074 22	\$15,809 17	\$100,837 26	\$52,978 28	\$45,211 30

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Hanford Gas and Power Company	Hemet- San Jacinto Gas Company	Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland Counties Public Service Corporation
			\$7,293 83		\$6 28
\$23,922 44	\$8,602 55	\$44,019 24	2,938,405 54	\$12,630 75	15,790 27
	542 25				643 02
\$23,922 44	\$9,144 80	\$44,019 24	\$2,945,699 37	\$12,630 75	\$16,439 57
\$83 09	\$283 38		\$201,062 97	\$443 01	
\$83 09	\$283 38		\$201,062 97	\$443 01	
\$24,005 53	\$9,428 18	\$44,019 24	\$3,146,762 34	\$13,073 76	\$16,439 57

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Midway Gas Company	Modesto Gas Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		\$6,359 93
Municipal heat, power and lighting.....		
Commercial heat, power and lighting—flat rate.....		
Commercial heat, power and lighting—metered rate.....	\$35,374 43	\$36,904 30
Prepaid gas		1,128 25
Other gas corporations.....	632,343 49	
Commission on others' gas.....		
Rent of meters.....		
Breakdown service		
Joint gas rent revenue.....		
Other miscellaneous gas revenue.....	14,292 45	
Total operating revenues—gas.....	\$682,010 37	\$44,392 48
<i>Other Operating Revenues.</i>		
Rent of gas appliances.....		
Gas merchandise and jobbing revenues.....		\$780 28
Sale of residuals and by-products.....		
Steam sales revenue.....		
Total other operating revenues.....		\$780 28
Total operating revenues.....	\$682,010 37	\$45,172 76

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Pacific Gas and Electric Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	\$237,398 63
Municipal heat, power and lighting.....	39,628 52
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	7,017,680 61
Prepaid gas	58,233 09
Other gas corporations.....	28,147 86
Commission on others' gas.....	
Rent of meters.....	
Breakdown service	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	19,910 72
Total operating revenues—gas.....	\$7,400,999 43
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	\$37,255 93
Gas merchandise and jobbing revenues.....	
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$37,255 93
Total operating revenues.....	\$7,438,255 36

¹In operation three months only.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company Consolidated	Oakdale Gas Company	Ontario- Upland Gas Company	Oro Water, Light and Power Company
		\$931 05			\$57 75
\$2,740 40	\$11,578 80 1,130 50	29,267 34 5,306 35	\$211 50 12,019 33	\$33,966 07 1,228 00	14,387 64 5,631 96
\$2,740 40	\$12,709 30	\$35,504 74	\$12,230 83	\$35,194 07	\$20,077 35
			\$137 04	\$783 65	\$307 84
			\$137 04	\$783 65	\$307 84
\$2,740 40	\$12,709 30	\$35,504 74	\$12,367 87	\$35,977 72	\$20,385 19

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Palo Alto Gas Company	River Bend Gas and Water Company	Riverside County Gas and Power Company ¹	Rochester Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
	\$1,037 50				\$162 00 5,375 47
\$56,295 60	70 30 22,637 10	\$1,927 94 30 70	\$4,229 34 9 50	\$113,979 61 24,330 07	601,281 53 7,391 82
253 27					220 00
\$56,548 87	\$23,744 90	\$1,958 64	\$4,238 84	\$138,309 68	\$614,430 82
	\$1 50 119 50		\$1 85	\$567 88 325 00 420 00	\$2,669 67 3,219 40
	\$121 00		\$1 85	\$1,312 88	\$5,889 07
\$56,548 87	\$23,865 90	\$1,958 64	\$4,240 69	\$139,622 56	\$620,319 89

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	San Joaquin Light and Power Corporation
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	
Municipal heat, power and lighting.....	\$2,928 25
Commercial heat, power and lighting—flat rate.....	31 95
Commercial heat, power and lighting—metered rate.....	147,825 85
Prepaid gas	
Other gas corporations.....	
Commission on others' gas.....	
Rent of meters.....	
Breakdown service	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	
Total operating revenues—gas.....	\$150,786 05
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	\$35 86
Gas merchandise and jobbing revenues.....	
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$35 86
Total operating revenues.....	\$150,821 91

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Ukiah Gas Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	
Municipal heat, power and lighting.....	
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	\$9,306 25
Prepaid gas	
Other gas corporations.....	
Commission on others' gas.....	
Rent of meters.....	
Breakdown service	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	
Total operating revenues—gas.....	\$9,306 25
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	
Gas merchandise and jobbing revenues.....	\$113 44
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$113 44
Total operating revenues.....	\$9,419 69

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Santa Barbara Gas and Electric Company	Santa Maria Gas and Power Company	Southern California Edison Company	Southern California Gas Company	Southern Counties Gas Company of California	Turlock Gas Company
		\$408 99			
\$112 50		\$140,765 22		\$14,886 54	
136,282 87	63,396 98		\$793,557 76	478,504 35	\$15,138 17
3,919 75		11,345 52	21,150 00	19,769 10	424 50
		132 90	158,181 73		
245 00		2,165 82	699 00	9,446 67	
\$140,560 12	\$63,396 98	\$154,818 45	\$973,588 49	\$522,606 66	\$15,562 67
			\$929 55	\$1,804 55	
\$1,735 33	\$2,083 74	\$365 61	1,629 03	9,832 34	\$157 59
	4,246 65	75	371 82		
\$1,735 33	\$6,330 39	\$366 36	\$2,930 40	\$11,636 89	\$157 59
\$142,295 45	\$69,727 37	\$155,184 81	\$976,518 89	\$534,243 55	\$15,720 26

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Valley Natural Gas Company	Ventura County Power Company	West Side Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company	Total
	\$465 95				\$245,890 50
					212,324 11
\$145,348 56					145,710 31
38,910 32	57,445 70	\$31,655 32	\$37,425 76	\$244,171 89	\$13,712,168 90
				7,549 35	185,151 19
					820,889 44
					144 60
				1,500 00	1,500 00
				1,602 60	50,595 77
\$184,258 88	\$57,911 65	\$31,655 32	\$37,425 76	\$254,823 84	\$15,374,374 82
			\$1 00		\$45,529 67
	\$284 52	\$932 47	325 43	\$214 31	32,676 52
					209,300 29
					716 50
	\$284 52	\$932 47	\$326 43	\$214 31	\$288,222 98
\$184,258 88	\$58,196 17	\$32,587 79	\$37,752 19	\$255,038 15	\$15,662,597 80

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Production Expenses.</i>		
Superintendence	\$974 98	\$768 28
Natural gas plant labor		
Natural gas plant supplies and expenses		
Steam plant labor	3,234 88	1,254 04
Steam plant supplies and expenses	496 73	
Generating plant labor	3,693 02	8,566 12
Generating plant supplies and expenses	865 12	
Fuel for steam		3,364 43
Oil or coal for gas	27,208 08	19,553 97
Miscellaneous labor at works	944 05	2,224 05
Miscellaneous supplies and expenses at works	357 98	
Gas from other sources		
Repairs to gas wells and derricks		
Repairs to gas plant buildings and general structures	190 74	191 35
Repairs to gas holders	30 49	203 26
Repairs to furnaces, boilers and accessories	1,514 83	1,144 10
Repairs to gas generators	1,063 68	762 07
Repairs to purification apparatus	712 49	224 11
Repairs to gas plant equipment	28	2 77
Repairs to gas engines	56 16	
Repairs to miscellaneous gas plant equipment	154 34	179 65
Repairs to water gas sets and accessories		
Repairs to accessory equipment at works		780 56
Repairs to miscellaneous production equipment		60 46
Total production expenses	\$41,497 85	\$39,279 22
<i>Transmission Expenses.</i>		
Transmission pumping	\$116 50	
Patrolling and inspecting		
General labor and supplies		
Repairs to transmission mains	39 02	
Repairs to buildings and general structures		
Repairs to boosting apparatus and regulators	227 45	
Repairs to miscellaneous transmission equipment		
Total transmission expenses	\$382 97	

¹Gas expenses—credit.

No. 4.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
	\$20,946 87		\$38,881 03	\$424 95	\$5,372 92
		\$8,449 86			
	9,442 14				
\$78 63	23,465 38		64,250 35	2,023 55	
5 50	8,443 43		3,523 85	154 61	
	25,341 74		153,779 18	2,065 70	30,444 12
9 61	10,377 70		23,387 46		5,958 21
166 65	69,315 19		60,954 14	1,567 35	17,711 94
369 05	264,449 91		1,323,174 47	13,423 95	118,026 55
156 97	16,718 50		128,765 61	1,047 05	4,405 38
27 90	20,579 54		8,102 88	397 24	10,139 12
50,676 41	361,637 64	35,206 69	130,675 45		
		1,423 02		56 61	
	9,159 71		17,951 77	12 47	148 42
16 32	6,141 55		4,789 89	179 14	1,444 36
305 44	3,636 11		20,992 49	1,531 99	
20 18	9,798 17		30,438 73	514 13	2,759 65
64 66	2,486 01		11,771 61	720 20	436 04
	1,433 10				4 70
			528 24		
					23 06
17 44	392 95		447 20		1,529 31
	13,025 15		42,806 43	87 40	9,151 03
	145 58		7,324 70		35 67
\$51,914 76	\$876,936 37	\$45,079 57	\$1,911,194 58	\$24,206 34	\$207,590 48
		\$52,781 06	\$26,305 95		\$2,530 81
		10,627 71	1,080 79		1,377 19
	\$1,229 86	12,769 84	10,366 93		
	14,260 31	34,218 41	6,126 08		6,526 63
			1,496 14		44 30
			4,084 11		285 61
		4,548 96	71 26		
	\$13,490 17	\$114,945 98	\$49,531 26		\$10,764 54

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>Production Expenses.</i>			
Superintendence	\$105 00	\$760 99	\$2,825 84
Natural gas plant labor.....			
Natural gas plant supplies and ex- penses			
Steam plant labor.....		3,147 96	1,465 25
Steam plant supplies and expenses....	7 30	247 26	482 52
Generating plant labor.....	2,443 55	2,742 75	876 30
Generating plant supplies and expenses	386 13	2,379 65	704 98
Fuel for steam.....	249 81	1,430 54	347 50
Oil or coal for gas.....	6,240 09	26,472 31	7,608 61
Miscellaneous labor at works.....	549 94	3,247 01	914 95
Miscellaneous supplies and expenses at works	930 17	1,128 07	378 26
Gas from other sources.....	45,125 63		34,762 36
Repairs to gas wells and derricks.....			
Repairs to gas plant buildings and general structures	5 18	381 60	40 40
Repairs to gas holders.....	199 62	771 59	73 43
Repairs to furnaces, boilers and acces- sories	129 64	459 56	239 81
Repairs to gas generators.....	253 89	4,239 63	221 55
Repairs to purification apparatus.....	59 83	654 81	48 30
Repairs to gas plant equipment.....	2 80		
Repairs to gas engines.....			75
Repairs to miscellaneous gas plant equipment	11 41	149 07	101 49
Repairs to water gas sets and acces- sories			
Repairs to accessory equipment at works	12 90	562 55	5 20
Repairs to miscellaneous production equipment	25	8 50	9 30
Total production expenses.....	\$56,713 14	\$48,783 85	\$51,106 80
<i>Transmission Expenses.</i>			
Transmission pumping	\$973 14		
Patrolling and inspecting.....			
General labor and supplies.....	3 47		
Repairs to transmission mains.....			
Repairs to buildings and general structures			
Repairs to boosting apparatus and regulators			
Repairs to miscellaneous transmission equipment			
Total transmission expenses.....	\$976 61		

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Southern California Gas Company	Southern Counties Gas Company of California	Valley Natural Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Total
\$5,629 57	\$1,543 48	-----	\$477 36	\$3,156 40	\$81,867 67
-----	-----	-----	-----	1,372 36	9,822 22
-----	-----	-----	-----	5,451 31	14,893 45
20,509 65	3,597 14	-----	-----	2,658 31	125,685 14
2,916 73	756 11	-----	-----	195 89	17,229 93
6,656 85	3,364 71	-----	4,180 70	3,937 10	248,091 84
4,690 38	30	-----	960 55	809 41	50,529 50
1,805 90	7,081 48	-----	-----	1,361 18	165,356 11
120,283 34	24,592 93	-----	18,162 27	28,194 64	1,997,760 17
2,762 56	1,915 88	-----	120 19	437 88	164,210 02
2,006 74	1,550 03	-----	56 54	247 81	45,902 28
200,191 88	131,296 16	\$118,460 52	-----	2,062 83	948,744 67
-----	-----	-----	-----	1,305 30	2,784 93
51 77	391 35	-----	98 99	83 10	28,706 85
76 02	406 72	-----	33 90	213 23	14,579 52
2,487 34	980 88	-----	546 36	386 20	34,354 75
1,244 68	3,057 11	-----	607 01	482 28	55,462 76
310 64	363 88	-----	248 13	342 67	18,443 38
1,849 73	217 45	-----	59 65	132 69	3,703 17
-----	-----	-----	-----	-----	-----
-----	122 80	-----	44 14	4 09	790 05
-----	-----	-----	-----	-----	-----
309 63	659 14	-----	50 70	279 91	67,730 60
-----	10 75	-----	62 22	102 94	7,760 37
\$373,783 41	\$181,908 30	\$118,460 52	\$25,708 71	\$53,217 53	\$4,107,381 43
-----	\$5,790 25	-----	\$5,050 62	-----	\$93,548 33
-----	156 05	\$1,168 09	\$534 88	-----	14,944 71
-----	418 60	586 26	149 60	-----	25,524 56
-----	1,250 25	122 13	606 49	-----	63,149 32
-----	27 07	-----	-----	-----	1,567 51
-----	48 67	-----	139 78	-----	4,785 62
-----	29 64	178 64	-----	\$1 03	4,829 53
-----	\$7,720 53	\$2,055 12	\$6,482 40	-----	\$208,349 58

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Distribution Expenses.</i>		
Superintendence	\$1,657 72	\$1,226 52
Setting and removing meters and regulators.....	1,612 86	51 07
Inspecting and patrolling.....		203 91
Gas meter operations.....	42 09	249 27
Commercial arc labor.....	170 96	259 80
Commercial arc supplies and repairs.....	71 16	
Commercial lamp installations and renewals.....		3 61
Inspection and repairs to consumers installations.....	2,156 49	910 04
Municipal street arc labor.....		2 74
Municipal street arc supplies.....		
General labor and supplies.....	2,149 88	1,003 10
Repairs to distribution mains.....	982 47	679 83
Repairs to gas services.....	467 83	675 38
Repairs to gas meters and regulators.....	1,347 33	824 65
Repairs to municipal street lighting system.....		
Repairs to commercial arc lamps.....		18 64
Repairs to miscellaneous distribution equipment.....		146 47
Total distribution expenses.....	\$10,658 79	\$6,255 03
<i>Commercial Expenses.</i>		
New business expenses.....	\$1,946 43	\$5,703 27
Free installation expenses.....	148 04	170 57
Commercial department salaries and expenses.....	10,335 94	4,166 75
Commercial department indexing.....	719 88	870 38
Commercial department collections.....	469 44	1,318 74
Miscellaneous commercial expenses.....	490 58	761 34
Total commercial expenses.....	\$14,110 31	\$12,991 05
<i>General and Miscellaneous Expenses.</i>		
Salaries of general officers.....	\$2,455 00	\$1,680 00
Salaries of general office clerks.....	2,252 50	743 40
General office supplies and incidental expenses.....	732 53	866 52
Law expenses—general.....	100 00	167 22
Railroad commission expenses.....		
Injuries and damages.....	381 72	840 00
Relief department and expenses.....		
Gas franchise requirements.....	281 78	
Other general expenses.....	409 71	636 50
Insurance.....	163 78	318 65
Repairs to general structures.....		14 40
Repairs to general equipment—office equipment.....		27 65
Repairs to general equipment—shop equipment.....		
Repairs to general equipment—store equipment.....		18 00
Repairs to general equipment—stable and garage equipment.....		344 13
Repairs to general equipment—miscellaneous.....		
Repairs to telephone lines.....		
Repairs to roads, trestles and bridges.....		
Gas expenses transferred.....Cr.		
Joint operating expenses.....Cr.		
Undistributed adjustments—balance.....		
Extraordinary repairs.....		
Repairs charged to reserves.....Cr.		
Total general and miscellaneous expenses.....	\$6,777 02	\$5,656 47

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
\$10,145 78	\$30,278 82	-----	\$49,443 19	\$460 00	\$5,265 74
936 65	38,867 96	-----	62,430 63	2,496 46	14,234 93
-----	12,517 87	-----	12,033 14	806 70	1,756 88
25 76	11,003 46	-----	-----	164 05	5,509 58
3,012 59	4,929 47	-----	26,727 77	-----	-----
4,149 89	3,383 62	-----	17,447 65	10 64	-----
-----	3,098 75	-----	19 95	-----	-----
9,919 16	21,728 04	-----	63,134 98	2,646 80	8,797 95
-----	-----	-----	93 81	-----	104 64
-----	-----	-----	117,132 68	-----	11 89
4,278 24	21,826 69	-----	120,655 88	42 64	45 49
3,113 24	14,292 19	-----	80,503 63	618 90	1,000 22
2,306 56	9,796 54	-----	55,043 54	720 75	2,945 71
2,043 97	35,287 30	-----	72,114 34	1,105 32	19,028 36
-----	-----	-----	3,277 43	-----	-----
-----	649 96	-----	1,245 68	-----	-----
205 59	334 28	-----	45,636 43	284 66	101 33
-----	-----	-----	-----	-----	-----
\$40,136 43	\$207,994 95	-----	\$726,990 73	\$9,356 92	\$58,802 72
-----	-----	-----	-----	-----	-----
\$15,452 39	\$52,956 58	-----	\$104,732 84	\$2,931 65	\$6,975 96
-----	-----	-----	15,281 07	366 55	-----
10,700 08	73,506 20	-----	393,034 54	3,254 61	11,809 24
1,729 37	23,707 46	-----	39,869 48	1,102 80	4,044 44
4,729 29	73,215 31	-----	128,822 46	3,339 60	4,794 34
23,452 34	20,010 46	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$56,063 47	\$243,396 01	-----	\$681,740 39	\$10,995 21	\$27,623 98
-----	-----	-----	-----	-----	-----
-----	\$45,105 08	\$6,733 24	\$59,275 31	\$7,200 00	\$26,701 82
-----	26,610 39	6,481 64	136,573 48	2,546 65	8,267 75
\$1,650 15	24,940 12	4,445 64	66,733 15	2,614 76	12,452 70
2,645 74	16,168 62	1,231 56	24,302 34	601 36	3,921 59
933 06	11,133 32	-----	446 81	-----	1,226 65
69 03	5,140 35	13 00	38,361 60	138 84	1,112 81
815 49	3,464 75	-----	6,815 54	-----	-----
-----	239 71	-----	-----	-----	-----
180 25	27,096 23	2,714 34	29,141 36	653 25	6,637 72
1,433 28	1,110 58	2,795 76	9,590 40	880 00	5,319 95
636 95	4,154 98	-----	-----	-----	1,105 18
112 15	385 02	-----	115 25	-----	177 96
-----	-----	-----	-----	-----	75 95
-----	-----	-----	-----	-----	3 04
-----	-----	-----	-----	-----	-----
4 68	-----	-----	-----	-----	-----
168 87	-----	-----	-----	40	220 69
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	15,870 44
-----	-----	-----	-----	-----	-----
-----	2,786 91	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$8,649 65	\$162,762 24	\$24,415 18	\$371,355 24	\$14,635 26	\$51,853 37

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Other Operating Expenses.</i>		
Residual expense	-----	-----
Steam sales expense	-----	-----
Total other operating expenses	-----	-----
<i>Taxes.</i>		
Taxes	\$5,950 90	\$5,547 32
<i>General Amortization of Capital.</i>		
Amortization of franchises and patents	\$29 32	-----
Depreciation of plant and equipment:		
Depreciation of production capital	5,339 22	-----
Depreciation of transmission capital	198 12	-----
Depreciation of distribution capital	11,739 04	-----
Depreciation of general capital	2,039 04	-----
Total general amortization of capital	\$19,344 74	*\$5,600 00
<i>Recapitulation of Expenses.</i>		
Production expenses	\$41,497 85	\$39,279 22
Transmission expenses	382 97	-----
Distribution expenses	10,658 79	6,255 03
Commercial expenses	14,110 31	12,991 05
General and miscellaneous expenses	6,777 02	5,656 47
Other operating expenses	-----	-----
Taxes	5,950 90	5,547 32
General amortization of capital	19,344 74	5,600 00
Total operating expenses	\$98,722 58	\$75,329 09

¹Credit item.²Not segregated to accounts.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
	\$108,235 99				\$2,535 07
	\$108,235 99				\$2,535 07
\$10,281 00	\$150,822 00	\$20,080 48	\$394,359 86	\$6,741 36	\$37,183 00
	\$166,407 15			\$8,319 60	
	2,275 56				
	292,960 38			8,290 20	
	5,547 71			1,158 00	
	\$467,190 80	\$176,979 60	\$421,500 00	\$17,767 80	\$50,677 00
\$51,914 76	\$876,936 37	\$45,079 57	\$1,911,194 58	\$24,206 34	\$207,590 48
	15,490 17	114,945 98	49,531 26		10,764 54
40,136 43	207,994 95		726,990 73	9,356 92	58,802 72
56,063 47	243,396 01		681,740 39	10,995 21	27,623 98
8,649 65	162,762 24	24,415 18	371,355 24	14,635 26	51,853 37
	108,235 99				2,535 07
10,281 00	150,822 00	20,080 48	394,359 86	6,741 36	37,183 00
	467,190 80	176,979 60	421,500 00	17,767 80	50,677 00
\$167,045 31	\$2,232,828 53	\$381,500 81	\$4,556,672 06	\$83,702 89	\$447,030 16

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>Distribution Expenses.</i>			
Superintendence	\$1,214 68	\$2,116 47	\$5,132 87
Setting and removing meters and regulators	2,462 63	2,576 04	4,268 08
Inspecting and patrolling	4 72	175 66	441 56
Gas meter operations	119 43	3 00	200 72
Commercial arc labor	15		
Commercial arc supplies and repairs ..	55 85		18 65
Commercial lamp installations and renewals	11 63		
Inspection and repairs to consumers installations	2,953 67	3,881 68	2,488 38
Municipal street arc labor			
Municipal street arc supplies	44		
General labor and supplies	150 83	410 52	441 29
Repairs to distribution mains	741 45	1,567 62	2,026 68
Repairs to gas services	1,119 32	625 16	371 18
Repairs to gas meters and regulators ..	1,640 66	2,234 62	1,622 81
Repairs to municipal street lighting system			
Repairs to commercial arc lamps	1 84		04
Repairs to miscellaneous distribution equipment	215 43		3 00
Total distribution expenses	\$10,390 75	\$13,590 77	\$16,977 96
<i>Commercial Expenses.</i>			
New business expenses	\$1,986 49	\$2,994 05	\$2,188 50
Free installation expenses	134 65	15 11	
Commercial department salaries and expenses	5,719 83	3,038 98	4,964 35
Commercial department indexing	1,296 94	1,210 72	1,942 38
Commercial department collections	2,530 65	749 16	2,844 79
Miscellaneous commercial expenses		81 39	245 97
Total commercial expenses	\$11,668 56	\$8,089 41	\$12,185 99
<i>General and Miscellaneous Expenses.</i>			
Salaries of general officers	\$3,726 57	\$1,446 14	\$3,441 48
Salaries of general office clerk	1,825 32	1,101 67	3,887 33
General office supplies and incidental expenses	2,527 96	2,287 16	5,555 63
Law expenses—general		54 60	321 20
Railroad Commission expenses		56 13	1 13
Injuries and damages		475 35	709 80
Relief department and expenses		116 90	329 65
Gas franchise requirements			
Other general expenses		2,681 69	285 00
Insurance	111 45	1,014 28	236 73
Repairs to general structures		288 08	530 21
Repairs to general equipment—office equipment			
Repairs to general equipment—shop equipment			

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Southern California Gas Company	Southern Counties Gas Company	Valley Natural Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Total
\$11,535 96	\$2,239 02	\$36 08	\$155 65	\$3,282 18	\$124,190 68
6,099 76	7,183 91	140 65	985 50	3,439 34	147,786 47
542 09	1,098 12	243 53	102 31	121 53	30,098 02
1,898 46	10	1,344 74	30 89	1,752 90	22,344 45
464 32	48 68	348 85			35,962 29
717 40	1,432 41				27,248 95
	184 37				3,318 31
19,044 01	7,471 95		594 59	2,060 08	147,787 82
					201 19
	4 87				117,149 88
2,400 66	6,342 62		360 38	386 58	160,193 14
13,847 26	5,201 44		728 34	1,787 06	127,090 33
4,483 21	1,686 34		486 81	2,351 06	83,079 39
9,298 61	7,745 63	\$127 82	616 47	1,152 13	156,190 02
		278 06			3,555 49
	18				1,916 34
	5,966 95		170 78	71 25	53,136 17
\$70,331 74	\$46,606 59	\$2,519 73	\$16,404 11	\$4,231 72	\$2,519 73
\$23,457 46	\$11,345 50	\$92 00	\$142 65	\$2,432 98	\$235,338 75
1,035 31	252 58		2 00	1,181 09	18,586 97
33,753 05	34,576 19	425 87	1,614 13	3,131 31	594,031 07
7,997 23	5,633 57	222 80	715 58	1,321 52	92,384 55
10,649 61	9,133 72	47 50	878 25	2,288 62	245,811 48
	2,466 52	128 48	366 81		48,003 89
\$76,892 66	\$63,408 08	\$916 65	\$3,719 42	\$10,355 52	\$1,234,156 71
\$12,166 64	\$16,663 33	\$900 00	\$1,076 70	\$3,304 80	\$191,876 11
16,937 36	7,842 78	1,273 85	905 86	4,508 19	221,758 17
11,774 45	19,003 67	1,586 10	1,057 44	13,254 54	171,482 52
6,573 26	120 30	109 50	207 51	1,371 06	57,895 86
	643 46	236 15	330 51	155 06	15,162 28
2,557 00	280 90		264 27	35 25	50,379 92
					11,542 33
2,738 62					3,260 11
3,577 32	268 50	13 65	37 83	968 70	75,302 05
4,084 61	4,235 80	142 45	402 84	2,537 48	34,378 04
147 88			21 18	15 10	6,913 96
101 55				54 13	973 71
					75 95

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>General and Miscellaneous Exp.—Cont'd.</i>			
Repairs to general equipment—store equipment -----			
Repairs to general equipment—stable and garage equipment-----			
Repairs to general equipment—miscel- laneous -----			
Repairs to telephone lines-----			56 19
Repairs to roads, trestles and bridges			
Gas expenses transferred-----Cr.	171 30		
Joint operating expenses-----Cr.			
Undistributed adjustments—balance		1220 33	139 33
Extraordinary repairs -----	6 53		
Repairs charged to reserves-----Cr.	16 53		
Total general and miscellaneous expenses -----	\$8,120 00	\$9,301 67	\$15,315 02
<i>Other* Operating Expenses.</i>			
Residual expense -----			
Steam sales expense-----			
Total other operating expenses-----			
<i>Taxes.</i>			
Taxes -----	\$8,224 56	\$5,968 33	\$6,412 50
<i>General Amortization of Capital.</i>			
Amortization of franchises and pat- ents -----			
Depreciation of plant and equipment:			
Depreciation of production capital--	\$863 15		
Depreciation of transmission capital	26 86		
Depreciation of distribution capital	2,908 59		
Depreciation of general capital-----	35 78		
Total general amortization of cap- ital -----	\$3,834 38	\$18,215 15	
<i>Recapitulation of Expenses.</i>			
Production expenses -----	\$56,713 14	\$48,783 85	\$51,106 80
Transmission expenses -----	976 61		
Distribution expenses -----	10,390 75	13,590 77	16,977 96
Commercial expenses -----	11,668 56	8,089 41	12,185 99
General and miscellaneous expenses----	8,120 00	9,301 67	15,315 02
Other operating expenses-----			
Taxes -----	8,224 56	5,968 33	6,412 50
General amortization of capital-----	3,834 38	18,215 15	
Total operating expenses-----	\$99,928 00	\$103,949 18	\$101,998 27

¹Credit item.²Not segregated to accounts.³Various companies in amount of \$672,971.75 not segregated to accounts.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Southern California Gas Company	Southern Counties Gas Company	Valley Natural Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Total
					21 04
		365 60	¹ 134 09		580 32
		21 15		58	411 69
			84 57		140 76
				¹ 273 04	¹ 15,714 78
					¹ 3,046 57
			1,200 00		1,206 53
			¹ 12 87		¹ 19 40
\$60,658 69	\$49,058 74	\$4,648 45	\$5,441 75	\$25,931 85	\$824,580 60
\$285 70					\$111,056 76
\$285 70					\$111,056 76
\$47,607 58	\$26,278 40	\$9,989 23	\$3,881 45	\$16,450 30	\$755,778 27
					\$29 32
\$23,346 39					204,275 51
83,686 90	\$500 00				2,500 54
2,689 65		\$2,024 50			400,085 11
					13,494 68
\$109,722 94	\$500 00	\$2,024 50			² \$1,293,356 91
\$373,783 41	\$181,908 30	\$118,460 52	\$25,708 71	\$53,217 53	\$4,107,381 43
	7,720 53	2,055 12	6,482 40		208,349 58
70,331 74	46,606 59	2,519 73	4,231 72	16,404 11	1,241,248 94
76,892 66	63,408 08	916 65	3,719 42	10,355 52	1,234,156 71
60,658 69	49,058 74	4,648 45	5,441 75	25,931 85	824,580 60
285 70					111,056 76
47,607 58	26,278 40	9,989 23	3,881 45	16,450 30	755,778 27
109,722 94	500 00	2,024 50			1,293,356 91
\$739,282 72	\$375,480 64	\$140,614 20	\$49,465 45	\$122,359 31	\$9,775,909 20

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Central California Gas Company
<i>Production Expenses.</i>	
Superintendence	\$1,200 00
Natural gas plant labor and supplies.....	
Steam plant labor and supplies.....	1,859 67
Gas generation labor and supplies.....	2,502 87
Fuel for steam.....	3,720 30
Oil or coal for gas.....	17,362 09
Miscellaneous labor and supplies.....	
Gas from other sources.....	
Repairs to gas wells and derricks.....	
Repairs to structures and holders.....	
Repairs to furnaces, boilers and accessories.....	882 20
Repairs to gas plant equipment.....	976 80
Repairs to miscellaneous production equipment.....	478 11
Total production expenses.....	\$28,982 04
<i>Transmission Expenses.</i>	
Transmission pumping	\$1,360 54
General labor and supplies.....	
Repairs to mains and structures.....	400 00
Repairs to transmission equipment.....	1,211 09
Total transmission expenses.....	\$2,971 63
<i>Distribution Expenses.</i>	
Superintendence	
Setting and removing meters and regulators.....	
Inspecting and patrolling.....	
Gas meter operations.....	
Commercial lamp labor and supplies.....	
Inspection and repairs to consumers' regulators.....	
Municipal street lamp labor and supplies.....	
General labor and supplies.....	\$321 70
Repairs to mains and services.....	
Repairs to gas meters and regulators.....	1,585 83
Repairs to municipal street lighting system.....	
Repairs to commercial arc lamps.....	
Repairs to miscellaneous distribution equipment.....	304 53
Total distribution expenses.....	\$2,212 06
<i>Commercial Expenses.</i>	
Promotion	\$9,406 42
Commercial department supplies and expenses.....	4,088 84
Total commercial expenses.....	\$13,495 26

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Hanford Gas and Power Company	Imperial Valley Gas Company	Modesto Gas Company	Northern California Power Company Consolidated
\$475 00	\$299 01	\$1,455 00	\$69 58	\$2,400 00	\$151 92
907 68	692 02	1,352 19	1,616 79	2,244 31	
7,290 25	1,764 81	1,771 27	2,952 54	1,896 47	3,588 79
453 12	1,530 88	570 02	256 07	65 95	1,345 32
11,664 19	8,097 47	3,255 62	13,141 71	6,354 80	7,708 11
1,038 58	808 84	881 43	943 75	1,047 86	3,541 56
23 87	94 60	536 31	4 54		552 97
414 99	416 53	19 47	235 08	284 32	839 19
666 10	462 43	162 06	1,464 19	1,710 08	712 23
26 77	108 97		271 58		261 69
\$22,960 55	\$14,275 56	\$10,003 37	\$20,955 83	\$16,003 79	\$18,701 78
	\$586 67		\$978 50		
	50 16		74 68		
	117 35		122 47		
	94 88		173 78		
	\$849 06		\$1,349 43		
\$948 65	\$383 38	\$365 00	\$98 49		\$468 66
1,537 22	459 60	1,656 12	1,314 64	\$396 50	818 92
	5 38		139 72		98 00
13 00	39 10		27 56	304 00	206 25
6 58	1,084 28		23 28	360 00	36
471 61	590 01		108 01	470 50	313 28
				1,329 07	1 06
55 76	632 27		199 45		1 00
783 78	3,856 12	247 89	247 18		385 01
1,390 93	43 23	514 10	700 74	467 73	265 66
48 90	43 24		15		
159 18	51 22	267 00	165 45	1,117 26	94 34
\$5,415 61	\$3,771 95	\$3,050 11	\$3,024 67	\$4,445 06	\$2,652 54
\$485 91	\$2,113 79		\$728 31	\$920 95	\$357 66
2,172 33	4,809 08		1,664 00	129 40	2,427 43
\$2,658 24	\$6,922 87		\$2,392 31	\$1,050 35	\$2,785 09

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Central California Gas Company
<i>General and Miscellaneous Expenses.</i>	
Salaries and expenses of general officers.....	\$959 00
Law expenses—general.....	351 33
Railroad Commission expenses.....	
Injuries and damages.....	
Relief department and expenses.....	
Gas franchise requirements.....	
Other general expenses.....	7,209 32
Insurance.....	585 00
Repairs to miscellaneous equipment.....	1,526 15
Gas expenses transferred.....	Cr.
Joint operating expenses.....	Cr.
Undistributed adjustments—balance.....	
Extraordinary repairs.....	
Repairs charged to reserves.....	Cr.
Total general and miscellaneous expenses.....	\$10,628 80
<i>Other Operating Expenses.</i>	
Other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$4,455 20
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment.....	
Total general amortization of capital.....	
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$28,982 04
Transmission expenses.....	2,971 63
Distribution expenses.....	2,212 06
Commercial expenses.....	13,495 26
General and miscellaneous expenses.....	10,628 80
Other operating expenses.....	
Taxes.....	4,455 20
General amortization of capital.....	
Total operating expenses.....	\$62,744 99

¹ Credit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Hanford Gas and Power Company	Imperial Valley Gas Company	Modesto Gas Company	Northern California Power Company Consolidated
\$3,147 12	\$2,194 35	\$2,464 70	\$5,743 92	\$7,692 24	\$1,651 27
985 14		60 00	142 30	457 10	254 91
	87 50	70 00	71 42	3 00	
12 19	171 15		53 84	548 45	157 30
1,274 40	295 51	166 12	165 95	200 18	
213 85	647 96	36 20	139 80		
116 04					
\$5,616 66	\$3,396 47	\$2,797 02	\$6,317 23	\$8,900 97	\$2,063 48
\$2,519 56	\$2,333 09	\$3,298 96	\$1,854 61	\$2,521 46	\$1,664 60
\$6,238 34		\$1,938 53		\$3,945 85	
\$6,238 34		\$1,938 53		\$3,945 85	
\$22,960 55	\$15,935 04	\$10,003 37	\$20,955 83	\$16,003 79	\$18,701 78
5,415 61	849 06		1,349 43		
2,658 24	3,771 95	3,050 11	3,024 67	4,445 06	2,652 54
5,616 66	6,922 87		2,393 31	1,050 35	2,785 09
	3,396 47	2,797 02	6,317 23	8,900 97	2,663 48
2,519 56	2,333 09	3,298 96	1,854 61	2,521 46	1,664 60
6,238 34		1,938 53		3,945 85	
\$45,408 96	\$31,549 00	\$21,087 99	\$35,894 08	\$36,867 48	\$27,867 49

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Ontario-Upland Gas Company
<i>Production Expenses.</i>	
Superintendence	\$523 25
Natural gas plant labor and supplies.....	
Steam plant labor and supplies.....	
Gas generation labor and supplies.....	2,217 61
Fuel for steam.....	
Oil or coal for gas.....	6,363 82
Miscellaneous labor and supplies.....	915 45
Gas from other sources.....	
Repairs to gas wells and derricks.....	
Repairs to structures and holders.....	114 53
Repairs to furnaces, boilers and accessories.....	113 43
Repairs to gas plant equipment.....	160 05
Repairs to miscellaneous production equipment.....	74 23
Total production expenses.....	\$10,482 37
<i>Transmission Expenses.</i>	
Transmission pumping	
General labor and supplies.....	
Repairs to mains and structures.....	
Repairs to transmission equipment.....	
Total transmission expenses.....	
<i>Distribution Expenses.</i>	
Superintendence	\$721 60
Setting and removing meters and regulators.....	612 21
Inspecting and patrolling.....	
Gas meter operations.....	83 00
Commercial lamp labor and supplies.....	
Inspection and repair to consumers' regulators.....	717 40
Municipal street lamp labor and supplies.....	
General labor and supplies.....	251 19
Repairs to mains and services.....	674 21
Repairs to gas meters and regulators.....	42 65
Repairs to municipal street lighting system.....	
Repairs to commercial arc lamps.....	
Repairs to miscellaneous distribution equipment.....	4 27
Total distribution expenses.....	\$3,106 53
<i>Commercial Expenses.</i>	
Promotion	\$831 14
Commercial department supplies and expenses.....	1,726 65
Total commercial expenses.....	\$2,557 79

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Oro Water. Light and Power Company	Palo Alto Gas Company	River Bend Gas and Water Company	Santa Maria Gas and Power Company	Western Fuel, Gas and Power Company	Total
\$123 52		\$345 68			\$7,042 96
881 00		1,943 06			11,496 72
2,903 99		60 77			26,949 37
33 82		5,902 57			13,878 05
5,180 35					79,128 16
7 50		420 97		\$519 75	10,125 69
	\$25,333 03		\$7,578 04	15,415 29	48,326 36
87 37		37 15			1,451 34
52 77		10 64			3,268 62
317 78		171 78			6,803 50
					1,221 35
\$9,588 10	\$25,333 03	\$8,892 62	\$7,578 04	\$15,935 04	\$209,692 12
		\$698 86	\$3,522 50		\$7,147 07
		1 71			126 55
		48 49	943 21		1,631 52
		31 61	3,987 52		5,498 88
		\$780 67	\$8,453 23		\$14,404 02
\$137 85	\$2,000 00	\$445 14		\$499 84	\$6,068 11
332 80	607 06	28 44		712 65	8,476 16
					243 10
114 62		48 55			836 08
		250 26		24 73	1,749 49
369 01	485 79	414 29		246 00	4,185 90
		209 23			1,539 36
44 70		5 89		719 60	2,231 56
212 72	292 37	44 38	942 67	3,856 12	8,126 57
314 35	340 93	42 77	37 91	625 60	6,372 43
		80 45	182 75		263 20
					92 29
68 08	186 45	9 11	3,827 25	151 41	6,405 55
\$1,593 63	\$3,912 60	\$1,578 51	\$4,990 58	\$6,835 95	\$46,589 80
\$221 91		\$1,289 93		\$64 33	\$16,420 35
953 34	\$3,820 95	2,244 64			24,036 66
\$1,175 25	\$3,820 95	\$3,534 57		\$64 33	\$40,457 01

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Ontario-Upland Gas Company
<i>General and Miscellaneous Expenses.</i>	
Salaries and expenses of general officers.....	\$2,560 06
Law expenses—general.....	10 00
Railroad Commission expenses.....	66 25
Injuries and damages.....	44 00
Relief department and expenses.....	
Gas franchise requirements.....	
Other general expenses.....	128 00
Insurance.....	188 62
Repairs to miscellaneous equipment.....	1 00
Gas expenses transferred.....	Cr.
Joint operating expenses.....	Cr.
Undistributed adjustments—balance.....	
Extraordinary repairs.....	
Repairs charged to reserves.....	Cr.
Total general and miscellaneous expenses.....	\$2,997 93
<i>Other Operating Expenses.</i>	
Other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$2,420 98
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment.....	\$2,821 92
Total general amortization of capital.....	\$2,821 92
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$10,482 37
Transmission expenses.....	
Distribution expenses.....	3,106 53
Commercial expenses.....	2,557 79
General and miscellaneous expenses.....	2,997 93
Other operating expenses.....	
Taxes.....	2,420 98
General amortization of capital.....	2,821 92
Total operating expenses.....	\$24,387 52

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Oro Water, Light and Power Company	Palo Alto Gas Company	River Bend Gas and Water Company	Santa Maria Gas and Power Company	Western Fuel, Gas and Power Company	Total
\$1,416 09 189 17	\$4,589 99	\$3,009 84	\$11,738 92	\$5,959 71	\$53,125 21
	3,571 44				1,464 81
					4,692 83
					205 92
	950 46	5 00		130 98	1,086 44
			195 21		8,475 46
170 56	31 00	185 38	252 03	29 76	3,544 51
		71 38	1,263 29	216 03	4,115 71
127 65		54 65			166 26
\$1,903 47	\$9,142 89	\$3,326 25	\$13,449 45	\$6,336 53	\$76,877 15
\$1,057 62	\$2,650 63	\$733 54	\$3,347 81	\$2,219 97	\$31,078 03
\$1,500 00			\$11,661 10	\$8,317 56	\$36,423 30
\$1,500 00			\$11,661 10	\$8,317 56	\$36,423 30
\$9,588 10	\$25,333 03	\$8,892 62	\$7,578 04	\$15,935 04	\$209,692 12
		780 67	8,453 23		14,404 02
1,593 63	3,912 60	1,578 51	4,990 58	6,835 95	46,589 80
1,175 25	3,820 95	3,534 57		64 33	40,457 01
1,903 47	9,142 89	3,326 25	13,449 45	6,336 53	76,877 15
1,057 62	2,650 63	733 54	3,347 81	2,219 97	31,078 03
1,500 00			11,661 10	8,317 56	36,423 30
\$16,818 07	\$44,860 10	\$18,846 16	\$49,480 21	\$39,709 38	\$455,521 43

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" GAS COMPANIES OPER

	Beverly Hills Utility Company	Central Natural Gas Company
Production expenses and repairs to capital.....	\$5,706 15	-----
Transmission expenses and repairs to capital.....	-----	-----
Distribution expenses and repairs to capital.....	329 02	\$1,223 47
Commercial department labor, supplies and expenses	36 94	600 00
Salaries and expenses of general officers.....	434 02	2,400 00
Miscellaneous general expenses.....	6 86	59 89
Miscellaneous general expenses, repairs and adjust- ments	-----	-----
Other expenses	-----	-----
Taxes	276 72	352 47
Depreciation, etc.	889 32	375 00
Total operating expenses.....	\$7,679 03	\$5,010 83

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" GAS COMPANIES OPER

	Needles Gas and Electric Company	Oakdale Gas Company
Production expenses and repairs to capital.....	\$4,079 06	\$4,317 24
Transmission expenses and repairs to capital.....	-----	-----
Distribution expenses and repairs to capital.....	896 15	1,434 28
Commercial department labor, supplies and expenses	964 55	-----
Salaries and expenses of general officers.....	1,186 88	2,724 32
Miscellaneous general expenses.....	1,138 36	490 52
Miscellaneous general expenses, repairs and adjust- ments	-----	-----
Other expenses	-----	-----
Taxes	608 45	709 43
Depreciation, etc.	1,377 49	-----
Total operating expenses.....	\$10,250 94	\$9,675 79

¹In operation three months only.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coalinga Gas and Power Company	Fowler Gas Company	Hemet- San Jacinto Gas Company	Madera Gas Company	Midland Counties Public Service Corporation	Napa Valley Electric Company
\$4,465 21	\$1,817 35	\$3,954 25	\$4,447 48	\$12,530 64	-----
1,080 16	193 78	898 77	845 14	2,525 09	\$2,223 42
1,196 27	441 94	1,178 30	430 90	1,711 09	-----
1,806 00	-----	-----	1,200 00	1,384 24	-----
986 65	-----	445 87	25 00	158 72	-----
-----	-----	17 22	398 54	1 00	1,020 35
615 96	184 96	157 07	746 89	1,398 42	-----
1,951 10	-----	806 66	917 89	1,356 30	120 00
-----	-----	-----	-----	-----	-----
\$12,101 35	\$2,638 03	\$7,458 14	\$9,011 84	\$21,065 50	\$3,363 77

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Riverside County Gas and Power Company ¹	Rochester Oil Company	Turlock Gas Company	Ukiah Gas Company	West Side Gas Company	Total
\$1,600 39	\$115 76	\$4,380 20	\$4,928 02	\$4,797 49	\$57,139 24
10 10	1,022 70	-----	-----	365 60	1,398 40
148 49	1,600 00	1,386 62	4,280 58	4,586 76	23,651 73
263 07	79 82	2,005 01	-----	4,088 50	12,996 39
58 80	317 65	-----	-----	3,271 63	14,783 54
159 08	52 47	1,340 40	-----	1,901 69	6,765 51
-----	-----	-----	-----	-----	1,437 11
-----	-----	-----	-----	-----	157 07
103 11	313 97	760 95	539 73	1,454 02	8,991 74
-----	2,312 91	1,500 00	1,000 00	-----	11,680 01
-----	-----	-----	-----	-----	-----
\$2,343 04	\$5,815 28	\$11,373 18	\$10,748 33	\$20,465 69	\$139,000 74

ELECTRIC COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Alturas Electric Power Company	Amador Electric Light and Power Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$314,344 71	\$75,618 32
Fixed capital installed since December 31, 1912.....	5,752 96	35,998 10
Total fixed capital.....	\$320,097 67	\$111,616 42
Cash and deposits.....	644 51	6,703 43
Notes receivable.....	166 45	1,868 60
Accounts receivable.....	21,064 54	9,158 62
Other current assets.....		2,330 03
Investments.....	4,000 81	
Treasury securities.....		
Working assets.....	2,520 57	38,314 17
Prepaid expenses.....		35 68
Unamortized discount on securities and expenses.....		39,000 00
Miscellaneous.....		336 35
Corporate deficit.....		
Totals.....	\$348,494 55	\$209,363 30
<i>Liabilities.</i>		
Capital stock.....	\$250,000 00	\$90,000 00
Funded debt.....	50,000 00	60,000 00
Notes payable.....	18,045 00	
Accounts payable.....	6,452 27	9,151 14
Interest and taxes accrued.....	1,570 13	3,625 96
Miscellaneous.....	1,029 00	1,800 00
Reserves.....	9,109 07	30,865 38
Income invested since December 31, 1912, in fixed capital.....		
Appreciation of fixed capital.....		
Corporate surplus.....	12,289 08	13,920 82
Totals.....	\$348,494 55	\$209,363 30

¹Includes water.²Includes telephone.³Includes gas and water.⁴See water report.⁵Includes assessment of \$289,740.00.

No. 1.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Bay Point Light and Water Company ¹	Beverly Hills Utility Company ³	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company ⁴	California Telephone and Light Company ²	California- Oregon Power Company ¹
\$26,625 00 228 24	\$213,094 10	\$32,354 53 2,079 26		\$1,199,248 64 331,101 61	\$15,544,696 85 748,385 59
\$26,853 24	\$213,094 10 320 33	\$34,433 79 2,666 09 171 87		\$1,530,350 25 17,451 27 5,332 70	\$16,293,082 44 4,660 81 1,425 89
8,010 92	2,649 20	10,931 01		18,775 38 4,214 57	82,755 12
					1,717,000 00
252 06 7 10		3,540 12 46 25 109 81 883 23		15,353 65 8,481 48 43,482 46 7,908 41	66,078 30 4,412 86
	3,962 83				1,192,595 27 365,586 31
\$35,123 32	\$220,026 46	\$52,782 17		\$1,651,350 17	\$19,727,604 00
\$25,000 00	\$10,000 00	\$15,600 00		\$1,110,586 66 472,000 00	\$10,000,000 00 5,600,000 00 4,445 34
6,558 02	3,530 14 224 09	1,065 04 396 19		13,047 95 7,080 00 2,670 48	77,724 07 459,774 63 1,527,842 40
	12,646 51	6,203 44		16,185 90	349,330 46
	193,625 72				1,708,487 10
3,565 30		29,517 50		29,779 18	
\$35,123 32	\$220,026 46	\$52,782 17		\$1,651,350 17	\$19,727,604 00

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	California Electric Generating Company	Callistoga Electric Company	California Power and Manufacturing Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$4,389,185 50	\$13,500 00	-----
Fixed capital installed since December 31, 1912.....	5,424 91	27,943 77	\$65,154 59
Total fixed capital.....	\$4,394,610 41	\$41,443 77	\$65,154 59
Cash and deposits.....	1,810 41	1,667 88	110 94
Notes receivable.....	-----	-----	-----
Accounts receivable.....	121,405 33	1,712 73	2,759 59
Other current assets.....	3,850 00	-----	-----
Investments.....	-----	-----	164,493 67
Treasury securities.....	-----	-----	-----
Working assets.....	148 20	-----	837 35
Prepaid expenses.....	-----	-----	106 64
Unamortized discount on securities and expenses.....	4,248,700 00	-----	2,469 55
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	-----	-----	11,027 78
Totals.....	\$8,770,524 35	\$44,824 38	\$246,959 11
<i>Liabilities.</i>			
Capital stock.....	\$7,500,000 00	\$13,500 00	\$500 00
Funded debt.....	1,085,000 00	-----	-----
Notes payable.....	-----	18,070 53	206,191 78
Accounts payable.....	-----	3,850 86	11,231 98
Interest and taxes accrued.....	20,055 33	-----	26,568 12
Miscellaneous.....	-----	-----	647 63
Reserves.....	-----	2,991 32	1,819 60
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	165,469 02	6,411 67	-----
Totals.....	\$8,770,524 35	\$44,824 38	\$246,959 11

¹Includes gas.²Includes water and gas.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company ¹	Coast Valleys Gas and Electric Company ²	Consolidated Electric Company	Corona Gas and Electric Light Company
\$7,991,441 01	\$11,865 77	\$2,578,700 70	\$5,610,300 30	-----	\$72,064 26
1,472,032 43	335,986 87	234,553 09	178,980 31	\$2,186,779 34	21,602 95
\$9,463,473 44	\$347,852 64	\$2,813,253 79	\$5,789,280 61	\$2,186,779 34	\$93,667 21
103,492 57	4,547 89	11,336 53	22,722 01	12,639 99	3,621 91
		12,079 89			
114,854 63	63,891 68	76,241 46	32,834 47	109,085 39	6,024 25
5,000 00	301,053 04	855,955 14	-----		
				50,500 00	
7,477 20	12,163 98	142,083 45	26,170 54	268 17	2,636 13
45,226 86	94 38	1,113 81	2,091 30	12,376 22	31 50
163,293 98	55,000 00	19,529 89	247,808 77	1,251 25	144 64
101,878 58	27,324 32	12,004 32	22,430 12	-----	4,943 26
\$10,004,697 26	\$811,927 93	\$3,943,598 28	\$6,143,337 82	\$2,372,900 36	\$111,068 90
\$5,000,000 00	\$300,000 00	\$2,100,000 00	\$5,000,000 00	\$10,000 00	\$50,000 00
2,701,000 00	300,000 00	1,639,000 00	900,000 00	2,311,000 00	-----
	116,384 30	54,723 31	40,000 00		
317,933 75	66,151 39	25,544 73	41,777 82	111 74	17,816 82
68,587 75	3,374 77	31,041 99	27,393 74	19,468 33	920 82
	9,000 00		750 00	12,376 22	-----
367,196 04	168 47	66,813 58	55,211 76	-----	11,300 35
1,549,979 72	16,849 00	26,474 67	78,204 50	19,944 07	31,030 91
\$10,004,697 26	\$811,927 93	\$3,943,598 28	\$6,143,337 82	\$2,372,900 36	\$111,068 90

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Del Mar Water, Light and Power Company ¹	Fort Bragg Electric Company	Great Western Power Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$126,014 67	\$41,848,615 62
Fixed capital installed since December 31, 1912.....		2,492 28	2,758,691 12
Total fixed capital.....		\$128,506 95	\$44,607,306 74
Cash and deposits.....		79 85	1,340,999 24
Notes receivable.....			99,512 71
Accounts receivable.....		27,065 11	1,174,447 09
Other current assets.....			613 96
Investments.....		250 00	2,532,204 29
Treasury securities.....		30,500 00	704,000 00
Working assets.....		7,427 90	208,700 37
Prepaid expenses.....		80 61	75,879 24
Unamortized discount on securities and expenses.....			2,766,399 83
Miscellaneous.....			376,689 26
Corporate deficit.....			
Totals.....		\$193,910 42	\$53,886,752 73
<i>Liabilities.</i>			
Capital stock.....		\$100,000 00	\$27,500,000 00
Funded debt.....		48,000 00	23,101,000 00
Notes payable.....		20,000 00	
Accounts payable.....			387,953 80
Interest and taxes accrued.....		1,755 62	569,131 67
Miscellaneous.....			1,256,215 94
Reserves.....		16,000 00	29,989 72
Income invested since December 31, 1912.....			62,640 00
Appreciation of fixed capital.....			
Corporate surplus.....		8,154 80	979,821 60
Totals.....		\$193,910 42	\$53,886,752 73

¹See water report.²See gas report.³Credit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation ²	Mendocino Electric Light and Power Company
-----	\$1,583,527 15	\$50,687 94	\$46,970 16	-----	\$27,402 38
\$115,206 02	249,378 24	17,399 16	8,835 97	-----	4,713 70
\$115,206 02	\$1,832,905 39	\$68,087 10	\$55,806 13	-----	\$32,116 08
357,294 56	10,712 98	763 01	93 30	-----	169 51
	284 43			-----	
3,446 66	84,573 46	1,824 60	2,809 19	-----	3,009 79
47,175 00				-----	
32,196,900 00	216,558 06			-----	10,000 00

1,223 53	20,769 23	850 81	1,048 34	-----	
474 98	1,213 04	12 70	54 00	-----	

450,133 24	267,503 04			-----	
¹ 1,033 38	128,276 88			-----	
41,254 83				-----	
\$32,212,075 44	\$2,562,796 51	\$71,538 22	\$59,810 96	-----	\$45,295 38

\$27,500,000 00	\$1,250,000 00	\$25,000 00	\$38,375 00	-----	\$25,000 00
5,000,000 00	937,500 00			-----	
	193,029 59	20,000 00	18,500 00	-----	
653,171 78	108,467 58	41 10	480 00	-----	543 40
58,883 01	15,773 77	1,079 50	389 74	-----	148 80
	17,120 00			-----	
20 65	1,837 24	10,884 26	2,000 00	-----	

	39,068 33	14,533 36	66 22	-----	19,603 18

\$33,212,075 44	\$2,562,796 51	\$71,538 22	\$59,810 96	-----	\$45,295 38

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Midland Counties Public Service Corporation ¹	Middle Yuba Hydroelectric Power Company	Mountain Light and Water Company ²
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$1,907,196 81	\$79,109 60	-----
Fixed capital installed since December 31, 1912.....	55,079 52	5,414 73	-----
Total fixed capital.....	\$1,962,276 33	\$84,524 33	-----
Cash and deposits.....	3,170 04	4,196 79	-----
Notes receivable.....	3,397 27		-----
Accounts receivable.....	88,663 54	485 18	-----
Other current assets.....			-----
Investments.....			-----
Treasury securities.....	1,026 17	248,400 00	-----
Working assets.....	90,410 91	2,578 46	-----
Prepaid expenses.....	672 22		-----
Unamortized discount on securities and expenses.....	46,787 01		-----
Miscellaneous.....	279,785 35	1,589 82	-----
Corporate deficit.....	51,537 75	161,676 33	-----
Totals.....	\$2,527,726 59	\$503,450 91	-----
<i>Liabilities.</i>			
Capital stock.....	\$1,000,500 00	\$400,000 00	-----
Funded debt.....	825,000 00		-----
Notes payable.....	399,498 97	102,162 04	-----
Accounts payable.....	121,861 34	1,288 87	-----
Interest and taxes accrued.....	28,498 64		-----
Miscellaneous.....	1,631 32		-----
Reserves.....	150,736 32		-----
Income invested since December 31, 1912, in fixed capital.....			-----
Appreciation of fixed capital.....			-----
Corporate surplus.....			-----
Totals.....	\$2,527,726 59	\$503,450 91	-----

¹Includes water and gas.²See water report.³Includes gas and telephone.⁴Includes gas and water.⁵Report incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Mt. Konocti Light and Power Company	Mt. Whitney Power and Electric Company	Napa Valley Electric Company	Needles Gas and Electric Company ³	Northern California Power Company ⁴	Ojai Power Company ⁵
\$41,681 50	\$4,468,344 73	\$100,261 64	\$159,201 67	\$9,473,028 01	-----
35,125 87	2,313,541 57	24,820 19	36,436 32	715,132 86	-----
\$76,807 37	\$6,781,886 30	\$125,081 83	\$195,637 99	\$10,188,160 87	-----
3,892 02	213,301 23	15 43	2,372 25	72,783 39	-----
7,326 50	58,028 97	-----	503 65	21,384 53	-----
414 50	135,397 41	5,127 72	5,738 19	120,436 34	-----
200 00	10,426 06	-----	-----	250 00	-----
25,000 00	-----	-----	30,000 00	-----	-----
-----	67,995 26	586 88	4,000 00	133,947 65	-----
-----	4,857 01	-----	26 01	936 63	-----
-----	269,223 48	-----	-----	7,301,181 15	-----
-----	30,759 11	-----	-----	87,230 78	-----
\$113,640 39	\$7,571,874 83	\$130,811 86	\$238,278 09	\$17,926,311 34	-----
\$100,000 00	\$2,625,000 00	\$59,300 00	\$100,000 00	\$10,000,000 00	-----
-----	3,529,000 00	40,000 00	100,000 00	6,862,963 91	-----
-----	-----	9,000 00	7,500 00	-----	-----
-----	108,915 36	11,434 43	9,564 96	70,139 95	-----
-----	53,155 70	-----	-----	58,716 73	-----
-----	8,750 00	-----	-----	21,080 17	-----
9,140 39	645,523 39	-----	11,921 97	676,921 89	-----
4,500 00	601,530 38	11,077 43	9,291 16	236,488 69	-----
\$113,640 39	\$7,571,874 83	\$130,811 86	\$238,278 09	\$17,926,311 34	-----

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Ontario Power Company	Oro Electric Corporation	Oro Water, Light and Power Company ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$1,000,129 89	\$963,702 65	-----
Fixed capital installed since December 31, 1912.....	97,775 45	1,072,567 63	-----
Total fixed capital.....	\$1,097,905 34	\$2,036,270 28	-----
Cash and deposits.....	2,259 56	2,254 04	-----
Notes receivable.....			-----
Accounts receivable.....	13,384 18	37,868 72	-----
Other current assets.....	618 80		-----
Investments.....		3,250,000 00	-----
Treasury securities.....			-----
Working assets.....	7,801 09	60,628 69	-----
Prepaid expenses.....	89 27	3,465 85	-----
Unamortized discount on securities and expenses.....		6,650,567 25	-----
Miscellaneous.....		292,760 89	-----
Corporate deficit.....			-----
Totals.....	\$1,122,058 24	\$12,333,815 72	-----
<i>Liabilities.</i>			
Capital stock.....	\$380,000 00	\$10,000,000 00	-----
Funded debt.....	298,000 00	1,830,000 00	-----
Notes payable.....		194,500 00	-----
Accounts payable.....	204,437 11	116,629 88	-----
Interest and taxes accrued.....	3,908 56	139,005 00	-----
Miscellaneous.....	1,430 30		-----
Reserves.....	46,904 19	53,514 00	-----
Income invested since December 31, 1912, in fixed capital.....	67,660 68		-----
Appreciation of fixed capital.....			-----
Corporate surplus.....	119,717 40	166 84	-----
Totals.....	\$1,122,058 24	\$12,333,815 72	-----

¹See water report.²Includes assessment, \$3,494.64; installment on stock subscription, \$2,721.50.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916:

Pacific Gas and Electric Company	Pacific Light and Power Corporation	Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Consolidated Gas and Electric Company
\$112,022,862 16	\$31,192,736 20	\$6,519 66	\$301,647 87	\$10,598 14	\$6,021,275 40
16,260,996 77	17,949,410 05	2,869 35	21,924 25	9,591 65	1,954,707 33
\$128,283,858 93	\$49,142,146 25	\$9,389 01	\$323,572 12	\$20,189 79	\$7,975,982 73
2,545,414 01	45,254 59	4,751 31	164 13	643 68	77,147 36
264,801 43	22,414 13			22 09	7,422 00
2,031,114 26	835,728 84		471 97	839 18	139,058 61
16,628 58	20,199 52				
1,812,938 36	3,277,277 19				
1,080,500 00			157,622 00		
5,601,281 09	1,254,000 86		1,914 15	938 77	152,149 57
482,825 63	125,981 28				4,784 54
8,273,087 32	3,990,456 62		20,823 95	1,000 00	671,574 14
4,644,780 19	889,169 57			244 16	79,943 00
			20,610 82		
\$155,037,229 80	\$59,602,628 85	\$14,140 32	\$525,179 14	\$23,877 67	\$9,108,061 95
\$57,806,088 00	\$25,534,500 00	\$2,000 00	\$500,000 00	\$10,000 00	\$3,099,000 00
82,157,000 00	24,353,000 00				4,622,000 00
	2,513,627 37		17,030 23		110,000 00
1,733,104 05	1,645,161 07		1,444 11	2,522 01	485,674 21
1,784,243 91	375,977 57		488 66	219 50	124,571 11
729,021 05	6,320 27		\$6,216 14	5,000 00	2,530 00
6,674,971 72	3,482,455 91	2,913 84		600 00	515,824 20
4,152,801 07	1,691,586 66	9,226 48		5,536 16	148,472 43
\$155,037,229 80	\$59,602,628 85	\$14,140 32	\$525,179 14	\$23,877 67	\$9,108,061 95

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company ¹	Sierra and San Francisco Power Company ²
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$22,597,456 90	\$1,334,290 72	\$33,880,295 15
Fixed capital installed since December 31, 1912.....	2,962,506 15	511,344 54	1,622,179 16
Total fixed capital.....	\$25,559,963 05	\$1,845,635 26	\$35,502,474 31
Cash and deposits.....	350,017 65	13,847 91	1,282,818 10
Notes receivable.....	313,961 88	-----	20,225 00
Accounts receivable.....	773,750 69	41,177 01	431,066 93
Other current assets.....	-----	-----	-----
Investments.....	341,932 05	-----	-----
Treasury securities.....	652,835 75	-----	37,000 00
Working assets.....	517,086 03	46,810 52	159,501 43
Prepaid expenses.....	4,014 96	17,384 68	*1,809 27
Unamortized discount on securities and expenses.....	1,616,251 25	133,836 22	147,607 16
Miscellaneous.....	883,574 71	2,813 03	27,778 01
Corporate deficit.....	-----	-----	290,498 03
Totals.....	\$31,013,388 02	\$2,101,504 63	\$37,897,159 70
<i>Liabilities.</i>			
Capital stock.....	\$17,500,000 00	\$800,900 00	\$20,000,000 00
Funded debt.....	10,010,000 00	1,000,000 00	17,000,000 00
Notes payable.....	122,408 44	165,000 00	-----
Accounts payable.....	337,838 79	47,267 62	138,298 27
Interest and taxes accrued.....	183,242 77	1,173 60	192,270 82
Miscellaneous.....	28,491 86	-----	324,318 92
Reserves.....	1,372,910 04	74,542 79	242,271 69
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	321,259 98	-----	-----
Corporate surplus.....	1,137,236 14	12,620 62	-----
Totals.....	\$31,013,388 02	\$2,101,504 63	\$37,897,159 70

¹Includes gas.²Credit item.³Includes water.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Snow Mountain Water and Power Company	Southern California Edison Company¹	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
\$5,326,141 59	\$22,508,915 65	\$3,090,498 49	\$15,749 95	\$18,945 00	\$43,182 42
6,574 45	8,726,808 14	1,318,322 48	1,082 29	3,323 23	3,863 92
\$5,332,716 04	\$31,235,723 79	\$4,408,820 97	\$16,832 24	\$22,268 23	\$47,046 34
5,452 57	381,150 60	115,594 26	314 43	492 43	573 77
1,500 00	552,931 44	70,547 69			
550 49	724,031 83	165,318 17	572 15		8,074 58
	16 66	2,192 00			
	1,005,934 20				
700,000 00			13,600 00	1,000 00	
	1,081,139 04	116,070 41	262 85	1,000 00	3,326 48
	216,716 13	1,302 34			654 52
339,622 72	1,367,005 58	5,352,559 62			952,073 30
	1,067,452 72	239,847 35			
122,896 64					1,780 83
\$6,502,738 46	\$37,632,101 99	\$10,472,252 81	\$31,581 67	\$24,760 66	\$1,013,529 82
\$5,000,000 00	\$14,411,000 00	\$5,000,000 00	\$25,000 00	\$10,000 00	\$1,000,000 00
1,250,000 00	18,754,000 00	3,668,000 00			
145,624 35	500,000 00	2,600 00	2,849 44		
600 00	302,711 84	1,363,209 87	671 10		5,338 16
2,940 61	94,510 16	16,227 29	342 08		
	43 84	121,645 00	43 00		
103,573 50	2,882,183 81	18,049 88	1,161 64		8,191 66
			1,082 29		
	687,652 34	282,520 77	432 12	14,760 66	
\$6,502,738 46	\$37,632,101 99	\$10,472,252 81	\$31,581 67	\$24,760 66	\$1,013,529 82

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	United Light, Fuel and Power Company	Universal Electric and Gas Company	Ventura County Power Company ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$143,532 14	\$1,229,885 00	\$1,891,926 27
Fixed capital installed since December 31, 1912.....	71,590 89	494,658 01	117,514 34
Total fixed capital.....	\$215,123 03	\$1,724,543 01	\$2,009,440 61
Cash and deposits.....	1,105 99	24,805 83	3,002 61
Notes receivable.....		2,000,000 00	
Accounts receivable.....	24,753 06	56,753 06	46,180 61
Other current assets.....		32,459 13	
Investments.....			625 00
Treasury securities.....			1,000 00
Working assets.....	117 00	34,028 42	26,247 56
Prepaid expenses.....	42 89		1,912 86
Unamortized discount on securities and expenses.....		4,267,473 09	56,506 47
Miscellaneous.....	79 40		15,027 37
Corporate deficit.....			
Totals.....	\$241,221 37	\$8,140,062 54	\$2,159,943 09
<i>Liabilities.</i>			
Capital stock.....	\$207,000 00	\$5,000,000 00	\$1,056,840 00
Funded debt.....		2,500,000 00	887,000 00
Notes payable.....			37,319 59
Accounts payable.....	4,836 59	437,608 39	108,524 07
Interest and taxes accrued.....		36,885 24	10,747 31
Miscellaneous.....			920 64
Reserves.....	26,212 47	73,844 80	56,579 31
Income invested since December 31, 1912, in fixed capital.....		91,724 11	
Appreciation of fixed capital.....			
Corporate surplus.....	3,172 31		2,012 17
Totals.....	\$241,221 37	\$8,140,062 54	\$2,159,943 09

¹Includes gas and water.²See water report.³Includes gas and general.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Vacaville Water and Light Company ²	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company ³	Yosemite Power Company	Total
-----	\$145,002 66	\$14,554 41	\$9,426,216 96	\$3,808,248 87	\$354,766,301 62
-----	32,669 50	84 00	1,453,638 99	209,007 70	67,112,375 94
-----	\$177,672 16	\$14,638 41	\$10,879,855 95	\$4,017,256 57	\$421,878,677 56
-----	2,978 92	30 96	56,407 94	3,031 84	7,123,754 66
-----	794 34	-----	4,171 06	-----	3,470,274 52
-----	18,880 87	1,294 15	143,878 15	10,334 13	7,840,673 74
-----	-----	-----	-----	-----	130,298 25
-----	1,000 00	-----	41,097 34	-----	46,018,095 21
-----	-----	-----	22,000 00	-----	5,481,983 92
-----	10,548 73	-----	259,266 14	8,472 77	10,199,974 83
-----	494 70	-----	5,274 02	883 67	1,022,255 59
-----	-----	-----	606,859 45	-----	50,369,322 24
-----	250 00	-----	45,124 22	30 62	10,462,476 92
-----	-----	-----	-----	269,181 09	1,340,013 24
-----	\$212,619 72	\$15,963 52	\$12,063,934 27	\$4,309,190 69	\$565,337,800 68
-----	\$100,000 00	\$10,000 00	\$5,356,500 00	\$2,050,300 00	\$277,057,489 63
-----	-----	-----	5,682,000 00	1,708,000 00	231,280,463 91
-----	1,200 00	-----	450,000 00	119,300 00	5,609,010 28
-----	13,912 66	-----	91,736 31	9,629 54	9,126,965 94
-----	-----	-----	68,651 55	367,223 98	4,860,244 75
-----	-----	-----	37,187 50	-----	4,124,071 68
-----	40,011 92	-----	238,253 51	54,737 17	18,454,525 76
-----	-----	-----	-----	-----	223,107 08
-----	29,513 03	-----	-----	-----	2,252,885 83
-----	27,982 11	5,963 52	139,605 40	-----	12,349,035 79
-----	\$212,619 72	\$15,963 52	\$12,063,934 27	\$4,309,190 69	\$565,337,800 68

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Alturas Electric Power Company	Amador Electric Light and Power Company
Operating revenue	\$14,495 32	\$39,427 72
Operating expenses	9,109 71	23,975 55
Net operating revenue.....	\$5,385 61	\$15,452 17
Net operating loss.....		
Nonoperating revenue	586 63	2,231 70
Gross corporate income.....	\$5,972 24	\$17,683 87
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....	\$41 23	\$258 54
Interest accrued on funded debt.....	2,500 00	3,600 00
Other interest deductions.....	1,239 39	
Rent deductions		
Miscellaneous deductions		3,226 10
Total deductions	\$3,780 62	\$7,084 64
Net corporate income for year.....	\$2,191 62	\$10,599 23
Net corporate loss for year.....		
Dividends	725 00	7,200 00
Miscellaneous additions to income.....		
Miscellaneous deductions from income.....	63 50	1,026 17
Surplus on December 31, 1915.....	10,885 96	11,547 76
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....	12,289 08	13,920 82
Deficit on December 31, 1916.....		

¹Includes water net revenue of \$1,778.25.

²Includes telephone net revenue of \$6,472.41.

³Gas net revenue.

⁴Water net loss.

⁵Transferred to water report.

⁶Includes water net revenue of \$12,697.22.

No. 2.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Bay Point Light and Water Company	Beverly Hills Utility Company	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company	California Telephone and Light Company	California- Oregon Power Company
\$5,535 08 6,388 72	\$8,826 43 8,619 23	\$15,831 02 13,177 39	\$2,062 78 2,293 26	\$78,962 47 45,299 51	\$388,298 33 295,780 19
	\$207 20	\$2,653 63		\$33,662 96	\$92,518 14
\$853 64 487 68		507 79	\$230 48	449 03	1,005 14
	\$207 20	\$3,161 42		\$34,111 99	\$93,523 28
\$365 96			\$230 48		
				\$172 59	
				16,289 05	\$284,800 00
\$455 42				92 37	404 29
				30 02	
		\$271 65		3,901 48	4,220 77
\$455 42		\$271 65		\$20,485 51	\$289,425 06
	\$207 20	\$2,889 77		\$13,626 48	
\$821 38			\$230 48		\$195,901 78
2,196 79	\$787 65		\$230 48	\$7,020 41	\$50,914 54
87 72	\$2,057 30			2,989 65	96,917 21
2,277 61		26,627 73		12,121 94	
	2,900 38				123,681 86
3,565 30		29,517 50		29,779 18	
	3,962 83				365,586 31

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	California Electric Generating Company	Calistoga Electric Company	California Power and Manufacturing Company
Operating revenue -----		\$10,047 88	\$4,491 19
Operating expenses -----	\$1,855 10	6,956 86	5,969 81
Net operating revenue -----		\$3,091 02	
Net operating loss -----	\$1,855 10		\$1,478 62
Nonoperating revenue -----	238,230 33		825 00
Gross corporate income -----	\$236,375 23	\$3,091 02	
Gross corporate loss -----			\$653 62
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$729 28
Interest accrued on funded debt -----	\$54,483 33		
Other interest deductions -----			5,498 76
Rent deductions -----			
Miscellaneous deductions -----		\$12 25	
Total deductions -----	\$54,483 33	\$12 25	\$6,228 04
Net corporate income for year -----	\$181,891 90	\$3,078 77	
Net corporate loss for year -----			\$6,881 66
Dividends -----	150,000 00		
Miscellaneous additions to income -----	112,000 00		
Miscellaneous deductions from income -----			
Surplus on December 31, 1915 -----	21,577 12	3,332 90	
Deficit on December 31, 1915 -----			4,146 12
Surplus on December 31, 1916 -----	165,469 02	6,411 67	
Deficit on December 31, 1916 -----			11,027 78

¹Includes gas net revenue of \$25,508.17.²Includes gas net revenue of \$7,569.32; water \$999.80.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Corona Gas and Electric Light Company
\$1,531,714 25	\$145,609 62	\$262,827 40	\$177,469 42	-----	\$26,012 45
1,233,851 19	119,499 47	136,862 83	108,260 73	\$28,978 54	19,615 03
\$297,863 06	\$26,110 15	\$125,964 57	\$69,208 69	-----	\$6,397 42
-----	-----	-----	-----	\$28,978 54	-----
3,261 29	10,720 66	5,338 04	1,012 89	147,706 63	1,086 73
\$301,124 35	\$36,830 81	\$131,302 61	\$70,221 58	\$118,728 09	\$7,484 15
-----	-----	-----	-----	-----	-----
-----	\$10 29	\$2,108 11	\$157 05	-----	-----
\$136,060 55	18,000 00	81,560 00	54,000 00	\$114,209 33	-----
371 02	6,792 65	2,522 20	4,138 15	-----	\$986 71
107,902 21	137 00	-----	-----	1,300 00	-----
16,662 65	127 23	3,101 32	920 46	32 75	66 95
\$260,996 43	\$25,067 17	\$89,291 63	\$59,215 66	\$115,542 08	\$1,053 66
\$40,127 92	\$11,763 64	\$42,010 98	\$11,005 92	\$3,186 01	\$6,430 49
-----	-----	-----	-----	-----	-----
95,834 39	466 70	64,833 24	-----	4,224 94	-----
4,267 61	31 48	27,241 61	210,270 48	17 00	-----
1,418,285 02	4,650 14	6,650 98	2,859 57	12,550 12	24,600 42
-----	-----	-----	-----	-----	-----
1,549,979 72	16,849 00	26,474 67	78,204 50	19,944 07	31,030 91
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Del Mar Water, Light and Power Company	Fort Bragg Electric Company	Great Western Power Company
Operating revenues -----	\$3,623 89	\$29,338 97	\$2,898,818 58
Operating expenses -----	4,128 65	20,764 49	760,075 52
Net operating revenue -----		\$8,574 48	\$2,138,743 06
Net operating loss -----	\$504 76		
Nonoperating revenue -----		3,851 67	252,537 98
Gross corporate income -----		\$12,426 15	\$2,391,281 04
Gross corporate loss -----	\$504 76		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$24,479 80
Interest accrued on funded debt -----		\$1,458 35	1,085,200 00
Other interest deductions -----		1,519 75	7,885 33
Rent deductions -----			295,633 17
Miscellaneous deductions -----			19,425 10
Total deductions -----		\$2,978 10	\$1,432,623 40
Net corporate income for year -----		\$9,448 05	\$958,657 64
Net corporate loss for year -----	\$504 76		
Dividends -----		25,000 00	357,500 00
Miscellaneous additions to income -----	\$504 76	1,132 20	129,593 34
Miscellaneous deductions from income -----		689 84	1,419,474 75
Surplus on December 31, 1915 -----		23,264 39	1,668,545 37
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----		8,154 80	979,821 60
Deficit on December 31, 1916 -----			

¹Transferred to gas report.²Transferred to water report.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation	Mendocino Electric Light and Power Company
\$5,312 19	\$261,510 28	\$12,485 85	\$13,198 23	\$1,655,582 15	\$5,720 95
5,301 95	209,770 87	8,463 45	11,743 68	1,147,660 46	3,002 77
\$10 24	\$51,739 41	\$4,022 40	\$1,454 55	\$507,921 69	\$2,718 18
536,009 42	40,990 17	72 00			
\$536,019 66	\$92,729 58	\$4,094 40	\$1,454 55	\$507,921 69	\$2,718 18
\$274,722 60	\$2,655 68		\$1,388 33		
	55,319 00				
	18,306 23	\$1,432 37			
177 50	2 00				
8,513 71	334 82	254 30			
\$283,413 81	\$76,617 73	\$1,686 67	\$1,388 33		
\$252,605 85	\$16,111 85	\$2,407 73	\$66 22	\$507,921 69	\$2,718 18
275,000 00		1,500 00			2,400 00
	13,899 21	40 22			
18,860 68	2,935 15	80 58		\$507,921 69	50 10
	11,992 42	13,665 99			19,335 10
	39,068 33	14,533 36	66 22		19,603 18
41,254 83					

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Midland Counties Public Service Corporation	Middle Yuba Hydro-Electric Power Company	Mountain Light and Water Company
Operating revenues -----	\$207,747 82	\$12,851 24	\$1,403 68
Operating expenses -----	114,923 10	7,755 70	1,726 09
Net operating revenues -----	\$92,824 72	\$5,095 54	
Net operating loss -----			\$322 41
Nonoperating revenue -----	1,537 61		
Gross corporate income -----	\$94,362 33	\$5,095 54	
Gross corporate loss -----			\$322 41
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$14 22		
Interest accrued on funded debt -----	49,500 00		
Other interest deductions -----	27,259 68	\$5,898 36	
Rent deductions -----			
Miscellaneous deductions -----	2,753 08		
Total deductions -----	\$79,526 98	\$5,898 36	
Net corporate income for year -----	\$14,835 35		
Net corporate loss for year -----		\$802 82	\$322 41
Dividends -----			
Miscellaneous deductions to income -----	² 2,352 21		³ 322 41
Miscellaneous deductions from income -----	¹ 22,836 19		
Surplus on December 31, 1915 -----			
Deficit on December 31, 1915 -----	45,889 12	160,873 51	
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----	51,537 75	161,676 33	

¹Includes gas net loss of \$4,625.93.²Includes water net revenue of \$1,770.88.³Transferred to water report.⁴Includes gas net revenue of \$7,637.25; water \$8,359.16.⁵Includes gas net revenue of \$2,458.36; telephone \$1,960.42.⁶Includes gas net loss of \$623.37.⁷Report incomplete.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Mt. Konocki Light and Power Company	Mt. Whitney Power and Electric Company	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company	Ojai Power Company ⁷
\$16,308 03	\$773,929 76	\$26,389 71	\$26,314 55	\$775,687 24	-----
13,775 88	424,058 24	18,897 06	22,002 68	310,260 15	-----
\$2,532 15	\$349,871 52	\$7,492 65	\$4,311 87	\$465,427 09	-----
-----	8,361 14	-----	839 63	6,550 50	-----
\$2,532 15	\$358,232 66	\$7,492 65	\$5,151 50	\$471,977 59	-----
-----	-----	-----	-----	-----	-----
-----	\$83 50	-----	-----	\$2,228 32	-----
-----	199,573 96	\$2,250 00	\$4,200 00	352,920 37	-----
-----	5,445 20	630 00	268 65	-----	-----
-----	533 34	-----	-----	-----	-----
-----	19,994 66	-----	34 60	4,603 18	-----
-----	\$225,630 66	\$2,880 00	\$4,503 25	\$359,751 87	-----
\$2,532 15	\$132,602 00	\$4,612 65	\$648 25	\$112,225 72	-----
-----	49,437 50	5,930 00	-----	-----	-----
-----	13,289 11	162 92	\$4,418 78	\$73,034 97	-----
-----	50,168 20	\$656 44	-----	188,375 15	-----
1,967 85	555,244 97	12,888 30	4,224 13	239,603 15	-----
4,500 00	601,530 38	11,077 43	9,291 16	236,488 69	-----
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Ontario Power Company	Oro Electric Corporation	Oro Water, Light and Power Company
Operating revenues -----	\$107,336 68	\$174,207 66	\$36,429 17
Operating expenses -----	65,809 09	111,320 06	22,781 80
Net operating revenue -----	\$41,527 59	\$62,887 60	\$13,647 37
Net operating loss -----			
Nonoperating revenue -----	22,239 88	3,210 75	
Gross corporate income -----	\$63,767 47	\$66,098 35	\$13,647 37
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$7,302 55	
Interest accrued on funded debt -----	\$15,250 00	109,800 00	
Other interest deductions -----	11,028 75	12,467 14	
Rent deductions -----		630 33	
Miscellaneous deductions -----	504 87	5,392 69	
Total deductions -----	\$26,783 62	\$135,592 71	
Net corporate income for year -----	\$36,983 85		\$13,647 37
Net corporate loss for year -----		\$69,494 36	
Dividends -----	22,800 00		
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	14,183 85		\$13,647 37
Surplus on December 31, 1915 -----	119,717 40	69,661 20	
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----	119,717 40	166 84	
Deficit on December 31, 1916 -----			

¹Transferred to water report.²Debit item.³Includes gas net revenue of \$2,881,583.30; water \$195,951.03.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Pacific Gas and Electric Company	Pacific Light and Power Corporation	Pine Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Consolidated Gas and Electric Company
\$10,307,423 64	\$3,261,126 02	\$9,086 03	\$3,589 70	\$7,297 29	\$930,713 05
5,522,729 71	1,615,698 45	6,880 00	3,182 89	5,986 43	484,422 44
\$4,784,693 93	\$1,645,427 57	\$2,206 03	\$406 81	\$1,310 86	\$446,290 61
920,297 17	132,089 13	-----	84 00	19 70	672 07
\$5,704,991 10	\$1,777,516 70	\$2,206 03	\$490 81	\$1,330 56	\$446,962 68
-----	-----	-----	-----	-----	-----
\$360,540 43	\$79,231 29	-----	-----	-----	\$378 93
3,836,006 11	1,085,515 94	-----	-----	-----	234,660 00
8,927 60	132,225 38	-----	-----	\$82 50	10,545 22
2,516 70	100 00	-----	-----	-----	-----
281,186 01	86,639 52	-----	-----	48 13	25,226 61
\$4,484,143 45	\$1,383,712 13	-----	-----	\$130 63	\$270,810 76
\$1,220,847 65	\$393,804 57	\$2,206 03	\$490 81	\$1,199 93	\$176,151 92
3,082,806 02	150,000 00	2,800 00	-----	-----	301,309 53
3,134,775 98	994 16	-----	-----	-----	174,779 85
1,162,780 01	133,801 67	-----	-----	-----	5,296 67
4,042,763 47	1,580,589 60	9,820 45	-----	4,336 23	104,146 86
4,152,801 07	1,691,586 66	9,226 48	21,101 63	5,536 16	148,472 43
-----	-----	-----	20,610 82	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company
Operating revenues -----	\$1,560,951 07	\$232,978 48	\$1,366,809 86
Operating expenses -----	581,602 47	144,716 92	481,186 59
Net operating revenue -----	\$979,348 60	\$88,261 56	\$885,623 27
Net operating loss -----			
Nonoperating revenue -----	21,410 23	1,398 99	41,709 23
Gross corporate income -----	\$1,000,758 83	\$89,660 55	\$927,332 50
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$535 52	\$34 44	
Interest accrued on funded debt -----	461,888 38	50,275 00	\$816,483 34
Other interest deductions -----	12,263 15	6,024 69	
Rent deductions -----		71 06	
Miscellaneous deductions -----	16,264 89	3,906 67	805 75
Total deductions -----	\$490,951 94	\$60,311 86	\$817,289 09
Net corporate income for year -----	\$509,806 89	\$29,348 69	\$110,043 41
Net corporate loss for year -----			
Dividends -----		76,103 50	
Miscellaneous additions to income -----	¹ 62,586 01	² 40,745 41	³ 14,188 21
Miscellaneous deductions from income -----	162,735 75	38,501 87	30,009 66
Surplus on December 31, 1915 -----	727,578 99	57,131 89	
Deficit on December 31, 1915 -----			384,719 99
Surplus on December 31, 1916 -----	1,137,236 14	12,620 62	
Deficit on December 31, 1916 -----			290,498 03

¹Includes gas net revenue of \$50,893.91; water \$9,847.74.²Includes gas net revenue of \$38,346.27.³Includes water net revenue of \$14,055.18.⁴Includes gas net revenue of \$53,186.54.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
\$127,957 26 62,667 00	\$4,746,189 95 2,749,109 88	\$589,511 81 220,549 81	\$3,935 32 3,345 07	\$9,420 18 8,808 79	\$26,098 47 24,898 64
\$65,290 26	\$1,997,080 07	\$368,962 00	\$590 25	\$611 39	\$1,199 83
1,149 19	161,817 71	2,752 17			
\$66,439 45	\$2,158,897 78	\$371,714 17	\$590 25	\$611 39	\$1,199 83
	\$18,532 44				
\$62,500 00	966,647 42	\$196,597 42			
6,388 02	6,722 46	72,551 75	\$547 14		
	472 44	50,967 46			
156 25	73,708 39	753 68			\$3,590 69
\$69,044 27	\$1,066,083 15	\$320,870 31	\$547 14		\$3,590 69
	\$1,092,814 63	\$50,843 86	\$43 11	\$611 39	
\$2,604 82					\$2,390 86
	900,272 25	50,000 00		900 00	
	*356,274 62		24 73		
	174,799 20	11,064 90	524 65		90 26
	313,634 54	292,741 81	888 93	15,049 27	700 29
120,291 82					
	687,652 34	282,520 77	432 12	14,760 66	
122,896 64					1,780 83

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	United Light, Fuel and Power Company	Universal Electric and Gas Company	Ventura County Power Company
Operating revenues -----	\$54,723 26	\$180,976 86	\$143,794 48
Operating expenses -----	44,860 40	159,013 90	87,954 51
Net operating revenue -----	\$9,862 86	\$21,962 96	\$55,839 97
Net operating loss -----			
Nonoperating revenue -----	1,137 47	122,211 66	3,500 69
Gross corporate income -----	\$11,000 33	\$144,174 62	\$59,340 66
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$1,869 49	\$419 73
Interest accrued on funded debt -----		125,000 00	54,057 67
Other interest deductions -----			
Rent deductions -----	\$78 20		
Miscellaneous deductions -----	9 47	759 57	1,831 66
Total deductions -----	\$87 67	\$127,629 06	\$56,957 65
Net corporate income for year -----	\$10,912 66	\$16,545 56	\$2,383 01
Net corporate loss for year -----			
Dividends -----	10,350 00		
Miscellaneous additions to income -----	266 97	27 62	126,776 69
Miscellaneous deductions from income -----	150 96	16,573 18	157,012 12
Surplus on December 31, 1915 -----	2,493 64		29,864 59
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----	3,172 31		2,012 17
Deficit on December 31, 1916 -----			

¹Includes gas net revenue of \$8,730.72; water \$7,692.07.²Transferred to water report.³Difference in balance.⁴Includes net revenue of gas \$132,678.84.

—Concluded.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Vacaville Water and Light Company	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Yosemite Power Company	Total
\$14,585 49	\$90,811 09	\$4,053 70	\$984,299 53	\$71,677 45	\$34,483,817 98
11,860 85	68,654 31	3,328 62	509,702 48	50,249 46	18,202,124 43
\$2,724 64	\$22,156 78	\$725 08	\$474,597 05	\$21,427 99	\$16,281,693 55
				39 02	2,699,938 72
\$2,724 64	\$22,156 78	\$725 08	\$474,597 05	\$21,467 01	\$18,981,632 27
					\$501,783 43
			\$285,239 09	\$102,480 00	11,194,435 24
	\$172 30		7,013 55	7,982 31	386,737 08
					455,518 03
	900 00		78,003 73	647 19	668,792 83
	\$1,072 30		\$370,256 37	\$111,109 50	\$13,207,266 61
\$2,724 64	\$21,084 48	\$725 08	\$104,340 68		\$5,774,365 66
				\$89,642 49	
	18,500 00	800 00	223,478 41		5,779,645 45
	695 51	3438 85	135,828 84	1,900 06	4,600,241 63
\$2,724 64	525 08		21,825 60	2,608 53	4,277,872 93
	25,227 20	5,599 59	144,739 89		10,691,933 64
				178,830 13	
	27,982 11	5,963 52	139,605 40		11,009,022 55
				269,181 09	

TABLE

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Alturas Electric Power Company	Amador Electric Light and Power Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		
Municipal street lighting—incandescent.....	\$1,783 29	\$3,950 50
Municipal lighting—miscellaneous	681 27	
Municipal power	731 61	319 59
Commercial lighting—flat rate.....	464 25	
Commercial lighting—metered	6,855 10	30,272 50
Commercial power—flat rate.....	233 50	
Commercial power—metered	1,709 65	4,726 32
Railway power		
Other electric corporations.....	2,036 65	
Rent of meters.....		
Breakdown service		
Joint electric rent revenue.....		
Miscellaneous electric revenue.....		
Total operating revenue.....	\$14,495 32	\$39,268 91
<i>Other Operating Revenues.</i>		
Rent of electric appliances.....		
Electric merchandise and jobbing revenue.....		\$158 81
Sale of by-products.....		
Steam sales—revenue		
Total other operating revenue.....		\$158 81
Total revenue	\$14,495 32	\$39,427 72

No. 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Bay Point Light and Water Company	Beverly Hills Utility Company	Bishop Light and Power Company	Boulder Creek Electric Light Company	California Telephone and Light Company	California- Oregon Power Company
	\$726 70	\$1,080 00		\$1,932 95	\$19,236 08
				12 40	1,052 02
					5,208 72
\$2,004 50					86,060 78
2,343 63	6,581 65	9,505 58	\$2,062 78	51,203 72	94,639 17
1,186 95				926 28	61,575 97
	1,518 08	3,736 50		21,680 20	103,511 48
					1,321 00
				2,900 80	12,671 21
		1,033 25			
				6 45	57 25
\$5,535 08	\$8,826 43	\$15,355 33	\$2,062 78	\$78,662 80	\$385,333 68
		\$475 69		\$299 67	\$2,964 65
		\$475 69		\$299 67	\$2,964 65
\$5,535 08	\$8,826 43	\$15,831 02	\$2,062 78	\$78,962 47	\$388,298 33

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	California Electric Generating Company ¹	Calistoga Electric Company	California Power and Manufacturing Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----			
Municipal street lighting—incandes- cent-----		\$720 15	
Municipal lighting—miscellaneous-----			\$96 00
Municipal power-----			
Commercial lighting—flat rate-----			1,725 57
Commercial lighting—metered-----		7,503 09	6 66
Commercial power—flat rate-----			69 00
Commercial power—metered-----		1,769 59	2,226 19
Railway power-----			
Other electric corporations-----			
Rent of meters-----			
Breakdown service-----			
Joint electric rent revenue-----			
Miscellaneous electric revenue-----			
Total operating revenue-----		\$9,992 83	\$4,123 42
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----			
Electric merchandise and jobbing revenue-----		\$55 05	\$367 77
Sale of by-products-----			
Steam sales—revenue-----			
Total other operating revenue-----		\$55 05	\$367 77
Total revenues-----		\$10,047 88	\$4,491 19

¹No revenue.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company ¹	Corona Gas and Electric Light Company
		\$10,936 74	\$3,899 10		\$2,400 00
		8,265 91	6,523 33		1,605 91
		1,077 44	1,298 10		
\$2,494 35		2,685 75	345 30		
1,128 20		5,090 41	2,932 48		
630,016 13	\$4,188 39	144,687 90	82,313 34		16,458 34
3,866 05		164 75	9,346 68		
404,391 41	22,125 74	85,669 10	64,880 45		5,367 68
353,734 50			4,506 24		
4,052 46	118,104 15				
847 30		26 10			
273 25					
3,749 70		1,907 18			
\$1,404,553 35	\$144,418 28	\$260,511 28	\$176,047 02		\$25,831 93
\$17 60		\$47 90			
	\$1,191 34	2,268 22	\$1,422 40		\$180 52
127,143 30					
\$127,160 90	\$1,191 34	\$2,316 12	\$1,422 40		\$180 52
\$1,531,714 25	\$145,609 62	\$262,827 40	\$177,469 42		\$26,012 45

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Del Mar Water, Light and Power Company	Fort Bragg Electric Company	Great Western Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----		\$312 00	\$6,016 05
Municipal street lighting—incandes- cent-----		1,491 90	12,524 05
Municipal lighting—miscellaneous-----			313 65
Municipal power-----			17,130 30
Commercial lighting—flat rate-----		20,897 07	29,309 54
Commercial lighting—metered-----	\$3,241 59		393,626 56
Commercial power—flat rate-----	361 70		7,036 13
Commercial power—metered-----		5,835 42	982,281 89
Railway power-----			215,141 10
Other electric corporations-----			1,195,047 83
Rent of meters-----			
Breakdown service-----			
Joint electric rent revenue-----			
Miscellaneous electric revenue-----	20 60		73 30
Total operating revenue-----	\$3,623 89	\$28,536 39	\$2,858,500 40
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----			\$132 58
Electric merchandise and jobbing revenue-----		\$802 58	17,119 92
Sale of by-products-----			34,433 30
Steam sales—revenue-----			12,872 22
Total other operating revenues-----		\$802 58	\$40,318 18
Total revenues-----	\$3,623 89	\$29,338 97	\$2,898,818 58

¹Debit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation	Mendocino Electric Light and Power Company
				\$313,332 91	
	\$8,449 56	\$461 10	\$1,448 00	33,129 92	
	1,119 84			8,412 83	
	10,085 14			3,410 59	
\$617 16	150 00	830 30	467 00		\$861 60
2,251 61	114,989 00	9,545 40	9,235 26	1,074,108 72	639 60
		1,489 45	419 00		
2,407 05	116,556 14	159 60	1,396 25	221,205 59	
	8,087 40			77 50	
				1,899 09	
					4,219 75
\$5,275 82	\$259,437 08	\$12,485 85	\$12,965 51	\$1,655,577 15	\$5,720 95
\$0 50	\$40 90			\$5 00	
35 87	2,032 30		\$232 72		
\$36 37	\$2,073 20		\$232 72	\$5 00	
\$5,312 19	\$261,510 28	\$12,485 85	\$13,198 23	\$1,655,582 15	\$5,720 95

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Midland Counties Public Service Corporation	Middle Yuba Hydroelectric Power Company	Mountain Light and Water Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----	\$3,503 24	-----	-----
Municipal street lighting—incandes- cent -----	7,937 82	-----	-----
Municipal lighting—miscellaneous-----	28 76	-----	-----
Municipal power -----	3,094 04	-----	-----
Commercial lighting—flat rate-----	169 21	-----	\$951 20
Commercial lighting—metered -----	102,365 86	\$1,978 04	452 48
Commercial power—flat rate-----	17,049 41	-----	-----
Commercial power—metered -----	59,524 73	10,426 49	-----
Railway power -----	3,504 29	-----	-----
Other electric corporations-----	-----	-----	-----
Rent of meters-----	338 00	-----	-----
Breakdown service -----	-----	-----	-----
Joint electric rent revenue-----	-----	-----	-----
Miscellaneous electric revenue-----	2,401 81	-----	-----
Total operating revenue-----	\$199,917 17	\$12,404 53	\$1,403 68
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----	\$48 00	-----	-----
Electric merchandise and jobbing revenue -----	7,782 65	\$446 71	-----
Sale of by-products-----	-----	-----	-----
Steam sales—revenue -----	-----	-----	-----
Total other operating revenues-----	\$7,830 65	\$446 71	-----
Total revenues -----	\$207,747 82	\$12,851 24	\$1,403 68

¹Report incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Mt. Konocli Light and Power Company	Mt. Whitney Power and Electric Company	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company	Ojai Power Company ¹
	\$10,459 80		\$2,377 30	\$9,717 84	
\$816 05	5,646 10			9,316 79	
	2,140 80	\$2,126 95		3,238 37	
994 41	12,994 20			6,622 66	
358 55	3,077 80			8,407 82	
10,307 92	105,945 17	19,585 01	23,937 25	125,481 82	
	455,994 04			1,829 79	
3,775 85	147,491 08	4,022 00		390,155 44	
	14,785 55				
				213,480 68	
55 25	2,320 50				
				420 55	
				116 40	
\$16,308 03	\$760,855 04	\$25,733 96	\$26,314 55	\$768,788 16	
				\$1,025 79	
	\$13,074 72	\$655 75		5,873 29	
	\$13,074 72	\$655 75		\$6,899 08	
\$16,308 03	\$773,929 76	\$26,389 71	\$26,314 55	\$755,687 24	

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Ontario Power Company	Oro Electric Corporation	Oro Water, Light and Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----	\$6,782 32	-----	\$792 00
Municipal street lighting—incandes- cent-----	-----	-----	2,009 90
Municipal lighting—miscellaneous-----	-----	\$42 26	1,455 06
Municipal power-----	-----	28 45	357 04
Commercial lighting—flat rate-----	8,983 72	-----	-----
Commercial lighting—metered-----	47,257 28	9,660 65	26,864 07
Commercial power—flat rate-----	16,401 42	-----	-----
Commercial power—metered-----	20,591 14	148,310 02	4,410 34
Railway power-----	-----	-----	-----
Other electric corporations-----	6,559 20	12,054 22	-----
Rent of meters-----	-----	-----	-----
Breakdown service-----	-----	-----	-----
Joint electric rent revenue-----	-----	-----	-----
Miscellaneous electric revenue-----	761 60	-----	49 25
Total operating revenue-----	\$107,336 68	\$170,095 60	\$35,937 66
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----	-----	-----	-----
Electric merchandise and jobbing revenue-----	-----	\$533 64	\$491 51
Sale of by-products-----	-----	3,578 42	-----
Steam sales—revenue-----	-----	-----	-----
Total other operating revenues-----	-----	\$4,112 06	\$491 51
Total revenues-----	\$107,336 68	\$174,207 66	\$36,429 17

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Pacific Gas and Electric Company	Pacific Light and Power Corporation	Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Consolidated Gas and Electric Company
\$410,172 85	\$18,153 17				\$7,801 50
213,567 67	79,658 50	\$1,755 00	\$327 50	\$734 70	78,754 38
62,933 39	2,460 47				8,121 37
59,496 77	2,246 27				38,957 80
62,331 39	1,083 40	1,655 00	229 05	20 00	12,545 96
4,287,456 38	878,456 38	4,645 98	2,903 85	4,847 97	578,699 28
9,167 80		950 00	129 30	24 00	
3,776,571 54	687,362 29	80 05		1,610 86	183,397 65
822,220 17	1,214,793 87				
301,421 19	353,413 25				3,532 18
6,142 28					
86,619 38					
\$10,097,765 16	\$3,237,627 60	\$9,086 03	\$3,589 70	\$7,237 53	\$911,810 12
\$2,267 36				\$42 50	\$510 34
	\$23,498 42			17 26	8,304 48
207,391 12					1,320 00
					8,768 11
\$209,658 48	\$23,498 42			\$59 76	\$18,902 93
\$10,307,423 64	\$3,261,126 02	\$9,086 03	\$3,589 70	\$7,297 29	\$930,713 05

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----	\$53,914 59	\$13,748 90	-----
Municipal street lighting—incandes- cent -----	13,068 96	1,298 45	\$6,216 33
Municipal lighting—miscellaneous ----	11,408 80	1,960 05	914 60
Municipal power -----	23,605 72	521 50	9,960 26
Commercial lighting—flat rate-----	3,876 02	828 00	3,349 50
Commercial lighting—metered -----	551,499 75	153,099 31	102,902 03
Commercial power—flat rate -----	255,570 81	-----	2,056 14
Commercial power—metered -----	505,256 17	41,776 73	196,269 64
Railway power -----	40,617 66	16,041 00	900,936 65
Other electric corporations-----	93,949 96	-----	138,296 17
Rent of meters-----	193 00	-----	-----
Breakdown service -----	-----	-----	-----
Joint electric rent revenue-----	-----	-----	-----
Miscellaneous electric revenue-----	-----	180 00	-----
Total operating revenue-----	\$1,552,961 44	\$229,453 94	\$1,360,901 32
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----	\$154 43	\$121 00	\$313 80
Electric merchandise and jobbing revenue -----	7,835 20	2,503 54	5,594 74
Sale of by-products-----	-----	900 00	-----
Steam sales—revenue -----	-----	-----	-----
Total other operating revenue-----	\$7,989 63	\$3,524 54	\$5,908 54
Total revenues -----	\$1,560,951 07	\$232,978 48	\$1,366,809 86

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
	\$65,445 16				
	191,212 11	\$7,098 40	\$534 08		\$690 00
	20,823 69				
	67,592 90	19,163 25			
	6,799 96		252 80	9,420 18	23,734 15
\$127,957 26	2,396,192 10	74,737 47	2,563 30		
	7,001 72		23 10		
	1,503,061 36	289,557 85	538 77		
	354,142 85				
	80,307 12	172,466 15			
	86 21				
	3,451 50				
	2,000 00	23,209 80			
	5,130 57				
\$127,957 26	\$4,703,247 25	\$586,232 92	\$3,912 05	\$9,420 18	\$24,424 15
	\$2,666 56	\$44 75			
	40,276 14	3,234 14	\$23 27		\$1,674 32
	\$42,942 70	\$3,278 89	\$23 27		\$1,674 32
\$127,957 26	\$4,746,189 95	\$589,511 81	\$3,935 32	\$9,420 18	\$26,098 47

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	United Light, Fuel and Power Company	Universal Electric and Gas Company	Ventura County Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----			
Municipal street lighting—incandes- cent-----	\$2,987 22		\$5,279 49
Municipal lighting—miscellaneous-----	234 50		1,409 35
Municipal power-----	15 42		1,711 15
Commercial lighting—flat rate-----			
Commercial lighting—metered-----	23,703 54	\$122,089 00	86,016 95
Commercial power—flat rate-----			
Commercial power—metered-----	1,761 88	48,801 62	46,834 67
Railway power-----			
Other electric corporations-----			
Rent of meters-----		36 00	
Breakdown service-----		143 10	
Joint electric rent revenue-----			
Miscellaneous electric revenue-----	22 50		
Total operating revenue-----	\$28,725 06	\$171,069 72	\$141,251 61
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----		\$13 50	
Electric merchandise and jobbing revenue-----	\$4 83	269 74	\$2,542 87
Sale of by-products-----		2,241 25	
Steam sales—revenue-----	25,993 37	7,382 65	
Total other operating revenue-----	\$25,998 20	\$9,907 14	\$2,542 87
Total operating revenue-----	\$54,723 26	\$180,976 86	\$143,794 48

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Vacaville Water and Light Company	Valley Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Yosemite Power Company	Total
	\$10,729 26		\$63,202 76	\$3,396 60	\$1,017,094 09
\$1,365 00	1,405 55		11,632 86	2,071 50	748,715 71
42 00	639 25			210 10	134,253 32
	19 48			4,709 75	294,502 42
4,788 70	410 47	\$3,197 40	8,229 74	815 39	318,054 27
5,463 93	66,714 96	841 30	459,172 92	29,952 30	13,129,691 58
510 00	14 65		509 25	115 77	854,022 66
1,922 81	8,835 05		372,603 21	29,833 37	10,537,936 94
			62,065 33		4,003,810 21
					2,718,458 12
		15 00			4,950 61
			1,410 00		12,329 77
	182 50		4,912 79	9 15	26,619 80
					110,420 18
\$14,092 44	\$88,951 17	\$4,053 70	\$983,738 86	\$71,113 93	\$33,910,859 68
			\$65 10		\$7,517 61
\$493 05	\$1,859 92		495 57	\$64 07	132,917 50
				499 45	42,072 42
					390,450 77
\$493 05	\$1,859 92		\$560 67	\$563 52	\$572,958 30
\$14,585 49	\$90,811 09	\$4,053 70	\$984,299 53	\$71,677 45	\$34,483,817 98

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company
<i>Production Expenses.</i>	
Superintendence	\$2,073 84
Water collection labor and expense.....	1,188 97
Water for hydraulic power.....	
Steam generation labor.....	
Fuel for steam.....	
Steam generator supplies.....	
Steam from other sources.....	
Producer gas labor.....	
Fuel for gas.....	
Producer gas supplies.....	
Power gas from other sources.....	
Electric plant labor.....	14,427 96
Electric plant supplies.....	391 03
Electric energy from other sources.....	410 00
General labor and supplies.....	1,600 38
Repairs to dams, water conduits and penstocks.....	367 71
Repairs to power plant buildings and general structures.....	928 60
Repairs to hydraulic power plant equipment.....	780 81
Repairs to boilers, furnaces and accessories.....	
Repairs to steam power plant equipment.....	
Repairs to gas producers and accessories.....	
Repairs to gas power plant equipment.....	
Repairs to miscellaneous production equipment.....	44 14
Total production expenses.....	\$22,213 44
<i>Transmission Expenses.</i>	
Superintendence	\$1,267 23
Inspecting and patrolling.....	5,658 31
Substation labor	82 62
Substation supplies and expenses.....	6 74
General labor and supplies.....	2,536 60
Repairs to overhead transmission system.....	8,847 28
Repairs to underground transmission system.....	
Repairs to substation buildings and general structures.....	47 46
Repairs to substation equipment.....	1,140 68
Repairs to miscellaneous transmission equipment.....	179 15
Total transmission expenses.....	\$19,766 07

No. 4.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Great Western Power Company
\$4,585 15		\$820 78	\$300 00		\$15,329 69
		1,443 46			16,297 60
18,689 10		1,561 25	1,364 36		22,051 67
102,988 34		6,232 93	3,386 57		60,492 24
6,955 63		199 23	389 29		3,590 21
12,882 00		3,161 94	1,621 52		21,678 74
524 26			446 60		3,987 07
694,958 22	\$98,450 00	59,318 38	60,014 63		923 09
916 16		295 12	418 69		6,468 73
		714 52			5,000 94
5,347 43		79 61	25 53		13,718 50
		629 77			12,635 10
9,083 46		922 64	559 12		1,946 42
10,595 80		298 73	146 24		4,993 52
204 05		34 95	16 20		2,692 58
\$867,729 60	\$98,450 00	\$75,713 31	\$68,688 75		\$191,806 10
	\$67 32	\$343 51	\$474 64		\$3,992 76
	4,668 34	192 93	236 94		9,788 14
	15 43	1,327 72	740 13		32,306 87
	13 33	120 02			3,176 82
	107 15	299 29	14 66		6,665 10
	2,504 91	3,705 39	3,706 48		8,573 78
	6 04	26 52	1 58		2,543 73
	26 75	159 08			9,888 25
	34 48	136 85			480 88
	\$7,443 75	\$6,311 31	\$5,174 43		\$77,416 33

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Holton Power Company
<i>Production Expenses.</i>	
Superintendence	\$254 64
Water collection labor and expense	799 46
Water for hydraulic power	4,165 42
Steam generation labor	44 92
Fuel for steam	538 34
Steam generator supplies	33 62
Steam from other sources	
Producer gas labor	29 07
Fuel for gas	2,015 53
Producer gas supplies	227 44
Power gas from other sources	
Electric plant labor	3,166 33
Electric plant supplies	476 26
Electric energy from other sources	113,104 65
General labor and supplies	73 61
Repairs to dams, water conduits and penstocks	891 44
Repairs to power plant buildings and general structures	194 89
Repairs to hydraulic power plant equipment	134 64
Repairs to boilers, furnaces and accessories	259 87
Repairs to steam power plant equipment	13 86
Repairs to gas producers and accessories	246 89
Repairs to gas power plant equipment	1,407 89
Repairs to miscellaneous production equipment	5 53
Total production expenses	\$128,084 30
<i>Transmission Expenses.</i>	
Superintendence	\$79 71
Inspecting and patrolling	73 10
Substation labor	2,593 51
Substation supplies and expenses	5,106 09
General labor and supplies	1 39
Repairs to overhead transmission system	425 34
Repairs to underground transmission system	
Repairs to substation buildings and general structures	17 39
Repairs to substation equipment	329 51
Repairs to miscellaneous transmission equipment	
Total transmission expenses	\$8,626 04

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation	Mt. Whitney Power and Electric Company	Northern California Power Company Consolidated	Ontario Power Company	Oro Electric Corporation
\$9,906 71		\$5,063 00	\$8,903 61		\$1,251 90
		11,547 49	9,390 98	\$473 50	4,615 17
28,480 97		3,181 91		54 63	
178,263 53		28,869 54			
9,119 42		1,424 33		27 90	
10,865 93		10,327 68	23,256 09	2,900 00	6,107 50
118 48		521 58	946 74	112 30	110 87
194,719 41	\$52,469 69	13,333 32	396 45	6,268 50	42,954 63
4,241 26		5,589 59	9,969 90		436 16
		7,250 10	26,286 04		6,793 26
735 58		1,563 06	2,641 76		44 54
		6,389 86	3,268 96	388 23	202 46
7,115 12		1,202 86			
10,726 38		852 65		1 45	
1 46		711 20	2,434 52		215 15
\$454,294 25	\$52,469 69	\$97,828 17	\$87,495 05	\$10,226 51	\$62,731 64
	\$997 38	\$1,226 07	\$1,977 04		
	1,418 11	604 34	10,417 51		
	1,528 36	2,962 70	1,756 49		
	85 34	630 74	142 87		
	312 90	74 98	2,611 12		
	1,069 05	8,704 86	14,062 02		\$343 18
	13 03				
	15	38 30	211 54		
	196 14	1,327 33	1,750 87		
	9 96		804 75		51 59
	\$5,630 42	\$15,569 32	\$33,734 21		\$394 77

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Pacific Gas and Electric Company
<i>Production Expenses.</i>	
Superintendence	\$37,485 96
Water collection labor and expense.....	59,991 77
Water for hydraulic power.....	
Steam generation labor.....	119,689 42
Fuel for steam.....	554,970 34
Steam generator supplies.....	9,331 09
Steam from other sources.....	
Producer gas labor.....	
Fuel for gas.....	
Producer gas supplies.....	
Power gas from other sources.....	
Electric plant labor.....	55,817 29
Electric plant supplies.....	2,103 69
Electric energy from other sources.....	811,497 12
General labor and supplies.....	35,217 41
Repairs to dams, water conduits and penstocks.....	62,100 67
Repairs to power plant buildings and general structures.....	10,875 18
Repairs to hydraulic power plant equipment.....	36,662 74
Repairs to boilers, furnaces and accessories.....	44,700 56
Repairs to steam power plant equipment.....	18,294 29
Repairs to gas producers and accessories.....	
Repairs to gas power plant equipment.....	
Repairs to miscellaneous production equipment.....	13,932 55
Total production expenses.....	\$1,872,150 08
<i>Transmission Expenses.</i>	
Superintendence	\$25,000 08
Inspecting and patrolling.....	43,713 95
Substation labor	35,790 81
Substation supplies and expenses.....	2,741 04
General labor and supplies.....	10,340 23
Repairs to overhead transmission system.....	50,119 08
Repairs to underground transmission system.....	¹ 68
Repair to substation buildings and general structures.....	686 12
Repairs to substation equipment.....	7,373 74
Repairs to miscellaneous transmission equipment.....	5,616 99
Total transmission expenses	\$181,880 36

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Pacific Light and Power Corporation	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company
\$12,475 96	\$4,560 47	\$2,946 74	\$1,716 93	\$7,272 35	\$1,800 00
11,205 37	-----	10,545 35	-----	9,969 24	1,909 41
27,286 49	14,827 49	8,227 53	5,012 55	15,717 45	-----
54,810 70	140,469 02	21,985 65	30,934 66	43,356 96	-----
4,043 00	6,985 84	916 22	960 11	2,242 08	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
33,102 77	10,435 41	17,880 27	6,203 63	17,015 54	5,739 49
1,153 64	1,961 01	1,352 40	1,176 44	1,668 64	250 25
3,016 75	241 25	-----	-----	8,293 37	-----
13,871 32	1,881 93	3,272 04	1,240 70	2,751 57	147 09
7,501 35	-----	3,433 92	-----	43,712 40	465 80
6,166 70	1,041 43	1,535 46	2,300 69	2,382 87	176 13
14,246 68	-----	3,308 76	-----	2,226 47	241 25
533 79	6,561 26	3,328 23	2,327 67	1,407 25	-----
23,239 38	4,205 03	598 88	3,826 62	620 94	-----
-----	-----	-----	-----	-----	-----
7,593 03	12 65	208 08	81 81	5,256 42	-----
-----	-----	-----	-----	-----	-----
\$220,246 93	\$193,182 79	\$79,539 53	\$55,781 81	\$163,893 55	\$10,729 42
-----	-----	-----	-----	-----	-----
\$4,239 18	-----	\$1,125 09	-----	\$2,200 71	\$1,800 00
26,138 69	-----	6,706 96	-----	4,158 16	4,877 78
11,269 65	-----	3,438 12	-----	13,823 41	-----
812 80	-----	890 83	-----	614 18	8 85
6,721 27	-----	9,021 18	-----	2,082 64	-----
24,631 75	-----	10,941 59	-----	15,075 49	971 17
-----	-----	227 53	-----	72	-----
4,929 29	-----	293 98	-----	247 81	-----
2,015 46	-----	1,296 13	-----	3,724 66	55 16
1,325 63	-----	739 16	-----	1,404 15	15 50
-----	-----	-----	-----	-----	-----
\$82,083 72	-----	\$34,680 57	-----	\$43,331 93	\$7,728 46

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Southern California Edison Company
<i>Production Expenses.</i>	
Superintendence	\$26,302 14
Water collection labor and expense.....	7,250 50
Water for hydraulic power.....	
Steam generation labor.....	21,469 47
Fuel for steam.....	132,514 03
Steam generator supplies.....	3,527 68
Steam from other sources.....	
Producer gas labor.....	
Fuel for gas.....	
Producer gas supplies.....	
Power gas from other sources.....	
Electric plant labor.....	54,271 69
Electric plant supplies.....	4,136 66
Electric energy from other sources.....	92,554 27
General labor and supplies.....	24,717 15
Repairs to dams, water conduits and penstocks.....	16,291 28
Repairs to power plant buildings and general structures.....	7,819 78
Repairs to hydraulic power plant equipment.....	9,160 78
Repairs to boilers, furnaces and accessories.....	9,888 24
Repairs to steam power plant equipment.....	39,294 96
Repairs to gas producers and accessories.....	
Repairs to gas power plant equipment.....	
Repairs to miscellaneous production equipment.....	1,880 76
Total production expenses.....	\$451,079 39
<i>Transmission Expenses.</i>	
Superintendence	\$13,784 07
Inspecting and patrolling.....	21,964 42
Substation labor	13,166 35
Substation supplies and expenses.....	2,252 60
General labor and supplies.....	4,291 72
Repairs to overhead transmission system.....	7,001 09
Repairs to underground transmission system.....	
Repairs to substation buildings and general structures.....	1,269 80
Repairs to substation equipment.....	7,654 52
Repairs to miscellaneous transmission equipment.....	
Total transmission expenses.....	\$71,384 57

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Southern Sierras Power Company	Universal Electric and Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Yosemite Power Company	Total
\$4,033 50		\$22 26	\$4,075 89	\$379 75	\$151,561 27
152 53			3,336 08	1,875 77	151,992 65
					4,165 42
2,253 54	\$9,945 45	1,085 14	6,682 02		307,625 36
6,108 84	32,792 11	348 98	25,484 94		1,424,547 72
251 43	1,201 23	12 26	3,251 27		54,441 84
					29 07
					2,015 53
					227 44
13,378 28	4,980 54	142 37	17,966 97	2,951 08	349,781 02
481 48	584 06	33 12	420 65	178 38	23,135 61
370 07	30,113 72	49,899 52	148,332 05	469 43	2,482,108 52
3,881 11		162 48	3,204 94	241 35	120,598 69
925 16			12,613 82	3,567 76	197,916 17
1,258 37	154 61	10 74	697 26	152 42	59,851 14
1,358 68			892 33	309 19	92,836 71
645 68	1,357 84	72 85	713 52		92,626 38
236 03	889 69	14 69	1,140 43		119,989 57
					246 89
					1,407 89
276 02		14 87	20 55	189 98	35,826 50
\$35,610 72	\$82,019 25	\$51,819 28	\$228,832 72	\$10,315 11	\$5,672,931 39
\$1,475 17		\$50 17	\$1,078 71	\$159 87	\$61,338 71
14,505 66		164 89	1,680 15	323 43	157,291 81
8,421 71		157 83	7,626 28		137,007 99
1,180 75		32 01	976 63		18,791 64
97 00		63 28	625 79	67 25	45,933 55
2,662 34		569 25	16,215 25	313 85	180,443 15
					239 60
436 85		1 50	280 38		11,038 44
499 06		102 57	743 58		38,283 49
148 96		8 31	208 27		11,164 63
\$29,427 50		\$1,149 81	\$29,435 04	\$864 40	\$661,533 01

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company
<i>Distribution Expenses.</i>	
Superintendence	\$4,942 68
Substation labor	1,361 27
Substation supplies and expenses	464 58
Storage battery labor	
Storage battery supplies and expenses	
Setting and removing transformers and meters	4,751 79
Inspecting and patrolling	1,017 88
Electric meter operations	646 87
Commercial arc labor	
Commercial arc supplies and repairs	
Commercial incandescent lamp installation and renewals	63
Inspection and repairs of consumers' installations	2,756 76
Municipal street arc labor	978 54
Municipal street arc supplies	1,381 08
General labor and supplies	
Repairs to substation buildings and general structures	299 02
Repairs to substation equipment	1,650 42
Repairs to overhead distribution system	4,997 14
Repairs to underground distribution system	61 18
Repairs to line transformers and devices	791 20
Repairs to electric services	739 70
Repairs to electric meters	543 31
Repairs to municipal street lighting system	720 93
Repairs to commercial arc lamps	20
Repairs to installations on consumers' premises	
Repairs to miscellaneous distribution equipment	94 63
Total distribution expenses	\$28,199 81
<i>Commercial Expenses.</i>	
New business expenses	\$6,517 69
Free installation expenses	60 53
Commercial department salaries and expenses	9,823 11
Commercial department indexing	2,379 15
Commercial department collections	4,170 75
Miscellaneous commercial expenses	230 09
Total commercial expenses	\$23,181 32

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Great Western Power Company
\$1,599 89	\$936 19	\$2,726 70	\$1,691 08	-----	\$13,776 28
15,755 70	106 30	245 60	235 74	-----	12,504 69
1,299 60	9 90	-----	190 98	-----	1,066 28
-----	-----	-----	-----	-----	-----
1,128 62	170 22	552 74	413 19	-----	6,607 14
5,107 50	44 04	303 94	41 95	-----	11,498 60
5,062 89	32 85	396 25	927 61	-----	4,610 22
-----	-----	5 50	-----	-----	-----
79 18	5 85	-----	-----	-----	168 05
1,121 89	40 59	782 57	638 25	-----	7,135 16
-----	-----	1,056 23	370 26	-----	571 75
1,365 13	38 62	3,141 28	306 67	-----	432 84
369 11	3 02	-----	492 32	-----	5,771 85
1,620 71	12 33	60 77	9 80	-----	355 30
4,191 75	659 28	6,105 69	184 40	-----	754 58
4,078 51	-----	7 50	3,311 22	-----	23,495 69
2,499 76	77 04	445 53	76 21	-----	5,450 67
3,797 13	78 21	612 31	491 56	-----	8,734 55
460 62	8 56	404 38	123 58	-----	1,244 39
-----	10 80	642 76	472 18	-----	215 67
346 71	-----	1 67	-----	-----	1,123 43
138 02	16 85	49 56	386 04	-----	13 89
-----	-----	252 35	85 76	-----	233 55
-----	-----	-----	-----	-----	485 66
\$50,022 72	\$2,250 65	\$17,793 33	\$10,448 80	-----	\$106,250 24
-----	-----	-----	-----	-----	-----
\$46,829 67	\$1,086 32	\$2,198 56	\$2,425 36	-----	\$79,366 98
3,251 31	1 00	6 15	-----	-----	972 97
13,198 58	173 60	4,805 43	3,662 43	-----	36,260 38
2,298 36	214 29	1,533 63	452 31	-----	6,201 92
3,874 01	292 29	1,558 33	467 10	-----	8,512 96
-----	48 20	910 45	72 89	-----	-----
\$69,451 93	\$1,815 70	\$11,012 55	\$7,080 09	-----	\$131,315 21

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Holton Power Company
<i>Distribution Expenses.</i>	
Superintendence	\$1,395 34
Substation labor	79 93
Substation supplies and expenses.....	259 61
Storage battery labor.....	
Storage battery supplies and expenses.....	
Setting and removing transformers and meters.....	2,305 31
Inspecting and patrolling.....	460 89
Electric meter operations.....	686 87
Commercial arc labor.....	
Commercial arc supplies and repairs.....	
Commercial incandescent lamp installation and renewals.....	15 42
Inspection and repairs of consumers' installations.....	201 66
Municipal street arc labor.....	80 20
Municipal street arc supplies.....	49 05
General labor and supplies.....	246 85
Repairs to substation buildings and general structures.....	64 11
Repairs to substation equipment.....	766 39
Repairs to overhead distribution system.....	1,837 36
Repairs to underground distribution system.....	
Repairs to line transformers and devices.....	565 12
Repairs to electric services.....	416 14
Repairs to electric meters.....	42 35
Repairs to municipal street lighting system.....	298 94
Repairs to commercial arc lamps.....	50
Repairs to installations on consumers' premises.....	15 95
Repairs to miscellaneous distribution equipment.....	59 79
Total distribution expenses.....	\$9,848 28
<i>Commercial Expenses.</i>	
New business expenses.....	\$4,913 56
Free installation expenses.....	24 28
Commercial department salaries and expenses.....	11,547 30
Commercial department indexing.....	1,066 93
Commercial department collections.....	2,362 37
Miscellaneous commercial expenses.....	624 91
Total commercial expenses.....	\$20,539 35

¹ Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation	Mt. Whitney Power and Electric Company	Northern California Power Company Consolidated	Ontario Power Company	Oro Electric Corporation
\$24,391 25	\$2,329 37	\$5,244 54	\$4,240 83	\$624 39	\$4,001 76
4,446 50	945 28	7,168 98	7,254 63	3,167 98	4,261 34
1,451 02	259 65	4,779 41	821 35	131 52	552 93
12,580 32	1,710 21	7,467 56	4,914 41	1,039 67	168 09
14,023 33	505 00	2,696 00	2,468 34		694 66
9,773 59	1,397 43	2,333 35	1,387 34	1,323 75	
1,241 69	2 97		6 56		
326 97	3 25		5 67		
51,549 87	3 42	1,222 31			
10,741 56	1,545 88	8,350 70	935 78	1,161 35	352 41
	299 73	1,380 26	804 12		
	529 60	1,384 37	55 90	578 92	
23,635 94	613 71	2,925 65	3,821 69		446 80
193 69	2 19	44 07	537 99	68 14	195 59
249 24	1,047 05	1,806 01	15,845 46	26 08	78 22
3,964 14	2,260 69	15,901 45	7,259 68	6,115 21	2,148 34
4,774 78			3 97		
1,550 05	791 81	1,103 99	3,549 19	30 10	646 04
9,249 39	464 63	183 44	1,443 47		158 06
2,397 09	404 48	235 25	553 04		191 57
3,847 53	492 69	444 25	1,633 47		
104 49					
35 83	288 54		5 26		
314 14	75 38		3,565 41		351 01
\$180,842 41	\$15,972 96	\$63,226 97	\$61,113 56	\$14,267 11	\$14,246 82
\$22,025 41	\$4,987 21	\$18,462 14	\$3,383 07	\$4,076 65	\$1,347 98
	4 65	7 23	35 68	464 03	
24,530 30	2,243 38	6,456 01	6,470 80	3,074 93	6,577 76
8,483 87	1,298 70	3,825 47	2,954 82	1,042 67	1,040 77
24,290 54	2,321 45	11,764 60	2,898 03	271 38	191 07
6,670 80	323 69	381 30	355 24		120 04
\$86,000 92	\$11,179 08	\$40,896 75	\$16,097 64	\$8,929 66	\$9,277 62

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Pacific Gas and Electric Company
<i>Distribution Expenses.</i>	
Superintendence	\$66,870 83
Substation labor	240,020 51
Substation supplies and expenses.....	25,511 42
Storage battery labor.....	1,423 37
Storage battery supplies and expenses.....	124 48
Setting and removing transformers and meters.....	55,681 63
Inspecting and patrolling.....	23,776 70
Electric meter operations.....	
Commercial arc labor.....	1,984 02
Commercial arc supplies and repairs.....	575 39
Commercial incandescent lamp installation and renewals.....	5,681 34
Inspection and repairs of consumers' installations.....	39,581 04
Municipal street arc labor.....	31,909 21
Municipal street arc supplies.....	27,757 37
General labor and supplies.....	123,848 84
Repairs to substation buildings and general structures.....	13,093 57
Repairs to substation equipment.....	80,545 67
Repairs to overhead distribution system.....	94,985 67
Repairs to underground distribution system.....	16,146 06
Repairs to line transformers and devices.....	19,303 36
Repairs to electric services.....	16,258 56
Repairs to electric meters.....	14,646 38
Repairs to municipal street lighting system.....	21,829 12
Repairs to commercial arc lamps.....	513 66
Repairs to installations on consumers' premises.....	1,179 69
Repairs to miscellaneous distribution equipment.....	49,703 71
Total distribution expenses.....	\$972,802 64
<i>Commercial Expenses.</i>	
New business expenses.....	\$128,390 76
Free installation expenses.....	6,018 57
Commercial department salaries and expenses.....	299,302 44
Commercial department indexing.....	38,439 95
Commercial department collections.....	95,858 38
Miscellaneous commercial expenses.....	5,446 23
Total commercial expenses.....	\$573,456 33

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Pacific Light and Power Corporation	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company
\$37,111 09	\$6,671 65	\$7,272 46	\$3,070 75	\$7,359 06	-----
31,056 71	3,187 45	11,336 26	-----	4,909 93	-----
6,362 77	247 11	4,525 73	-----	914 52	-----
-----	-----	-----	-----	-----	-----
19,965 03	10,646 99	12,155 78	2,521 41	1,921 93	-----
7,232 39	2,387 01	2,164 46	125 20	620 07	-----
19,432 45	6,248 01	11,069 05	908 40	1,421 79	-----
615 76	3 45	478 24	-----	54	-----
453 19	4 74	9 32	-----	-----	-----
19,139 24	192 60	91 00	1,132 85	3 75	-----
21,146 19	7,966 71	15,400 94	2,532 69	1,431 30	-----
18,027 92	6,688 58	2,825 09	368 63	8 34	-----
10,118 13	5,443 87	1,688 72	747 58	125 12	-----
24,509 93	140 86	7,180 47	665 74	2,727 89	-----
777 62	48 72	340 07	7 83	374 51	-----
4,709 98	101 28	2,775 62	88 38	937 48	-----
22,776 67	18,457 38	13,715 11	5,495 99	10,778 52	-----
7,510 04	234 55	-----	5 01	908 64	-----
10,653 20	3,322 26	6,357 73	103 57	1,246 20	-----
5,788 54	1,125 99	2,311 36	1,578 32	244 66	-----
3,090 71	1,389 21	2,567 60	101 15	226 19	-----
16,143 51	2,125 62	2,377 12	1,549 64	87 37	-----
2 97	-----	15 76	1 65	10 00	-----
934 47	-----	886 13	68 45	219 46	-----
3,345 42	201 11	1,726 67	5 09	294 40	-----
-----	-----	-----	-----	-----	-----
\$290,903 93	\$76,835 15	\$109,273 69	\$21,078 33	\$36,771 67	-----
-----	-----	-----	-----	-----	-----
\$70,700 32	\$10,181 84	\$39,051 79	\$4,295 59	\$8,207 11	-----
27 13	-----	350 05	12 30	536 70	-----
22,630 95	11,631 80	20,312 03	4,628 08	6,233 16	-----
10,115 21	4,329 11	9,684 14	1,843 80	1,658 77	-----
27,172 12	4,381 76	13,382 99	1,140 92	2,459 89	-----
3,711 31	-----	2,851 91	123 96	192 07	-----
-----	-----	-----	-----	-----	-----
\$134,357 04	\$30,524 51	\$85,632 91	\$12,044 65	\$19,287 70	-----

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Southern California Edison Company
<i>Distribution Expenses.</i>	
Superintendence	\$79,832 11
Substation labor	49,963 00
Substation supplies and expenses.....	8,158 44
Storage battery labor.....	1,560 00
Storage battery supplies and expenses.....	1,592 49
Setting and removing transformers and meters.....	43,300 62
Inspecting and patrolling.....	16,049 86
Electric meter operations.....	19,421 27
Commercial arc labor.....	1,294 86
Commercial arc supplies and repairs.....	350 46
Commercial incandescent lamp installation and renewals.....	73,015 27
Inspection and repairs of consumers' installations.....	50,477 55
Municipal street arc labor.....	9,850 91
Municipal street arc supplies.....	19,915 48
General labor and supplies.....	13,986 32
Repairs to substation buildings and general structures.....	3,186 28
Repairs to substation equipment.....	18,503 03
Repairs to overhead distribution system.....	56,991 76
Repairs to underground distribution system.....	6,461 35
Repairs to line transformers and devices.....	12,773 44
Repairs to electric services.....	35,741 56
Repairs to electric meters.....	4,919 61
Repairs to municipal street lighting system.....	11,898 02
Repairs to commercial arc lamps.....	1,052 79
Repairs to installations on consumers' premises.....	1,840 86
Repairs to miscellaneous distribution equipment.....	352 49
Total distribution expenses.....	\$542,489 83
<i>Commercial Expenses.</i>	
New business expenses.....	\$160,950 09
Free installation expenses.....	1,969 18
Commercial department salaries and expenses.....	92,204 60
Commercial department indexing.....	29,400 31
Commercial department collections.....	48,554 42
Miscellaneous commercial expenses.....	5,845 60
Total commercial expenses.....	\$338,924 20

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Southern Sierras Power Company	Universal Electric and Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Yosemite Power Company	Total
\$7,200 89		\$625 53	\$4,661 69	\$662 47	\$289,238 83
2,346 78	\$845 47	372 90		213 75	401,786 70
777 80	69 29	416 72		173 02	58,443 65
					2,983 37
					1,568 01
3,106 07	1,498 68	1,750 00	6,539 93	746 27	203,643 61
2,838 04	444 17	207 78		54 15	94,761 96
1,460 93	569 80	13 83	3,493 62	70 05	92,688 22
					5,638 59
		25	44 71		1,773 95
1,153 61		68	1,985 75	11 35	153,994 85
3,238 18	1,248 27	409 93	6,388 36	252 99	185,838 71
8 01		82 64	2,349 73	346 09	78,000 24
		98 84	5,133 61	948 34	76,695 49
247 57	425 07	4,687 71	1,438 87	194 61	222,553 72
339 01		106 00			20,415 64
7,192 52	78 72	533 50		270 45	139,838 29
7,961 22	62 29	1,465 62	17,866 21	925 83	333,730 41
	897 56		324 33		46,864 15
1,277 91		347 17	1,215 97	21 18	77,482 58
763 45	706 10	542 76	1,471 17	93 10	85,504 00
292 41	85 10	325 31	1,191 70	15 15	34,430 42
561 91		51 42	2,921 88	818 73	70,051 32
		14 71			1,732 29
2,000 56	61 87	348 53			8,901 46
44 10	57 58	215 68	6 40		61,391 65
\$42,810 97	\$7,049 97	\$12,617 51	\$57,033 93	\$5,804 83	\$2,749,956 11
\$19,051 59	\$13,237 55	\$1,035 62	\$5,071 74	\$655 61	\$658,450 21
157 35	527 11		10 67	41 39	14,478 28
7,787 60	5,687 01	3,805 56	11,306 22	870 13	615,223 59
2,810 35	1,622 40	1,475 84	4,756 57	371 91	139,301 25
5,650 59	2,283 72	1,548 01	5,908 69	133 94	271,450 31
1,534 78	415 80	712 28		1 25	30,572 80
\$36,992 26	\$23,773 59	\$8,577 31	\$27,053 89	\$2,074 23	\$1,729,476 44

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$16,301 20
Salaries of general office clerks.....	12,339 04
Miscellaneous general office supplies and expenses.....	20,331 20
Law expenses—general.....	8,643 76
Railroad Commission expenses.....	1,695 59
Injuries and damages.....	
Relief department and expenses.....	
Electric franchise requirements.....	1,122 89
Other general expenses.....	7,158 14
Insurance.....	9,354 28
Repairs to general structures.....	623 48
Repairs to general equipment—office equipment.....	39 16
Repairs to general equipment—shop equipment.....	74 42
Repairs to general equipment—store equipment.....	393 88
Repairs to general equipment—stable and garage equipment.....	90 27
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	837 25
Repairs to roads, trestles and bridges.....	48 44
Electric expenses transferred.....Cr.	
Joint operating expenses.....Cr.	
Undistributed adjustments—balances.....	
Extraordinary repairs.....	
Repairs charged to reserve.....Cr.	
Total general and miscellaneous expenses.....	\$79,053 00
<i>Other Expenses.</i>	
By-product expense.....	
Steam sales expense.....	
Total other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$22,284 55
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment—	
Depreciation of production capital.....	\$37,420 00
Depreciation of transmission capital.....	24,800 00
Depreciation of distribution capital.....	36,960 00
Depreciation of general capital.....	1,902 00
Total general amortization of capital.....	\$101,082 00
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$22,213 44
Transmission expenses.....	19,766 07
Distribution expenses.....	28,199 81
Commercial expenses.....	23,181 32
General and miscellaneous expenses.....	79,053 00
Other expenses.....	
Taxes.....	22,284 55
General amortization of capital.....	101,082 00
Total operating expenses.....	\$295,780 00

¹Credit item.²Not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Great Western Power Company
\$16,200 00	\$2,953 65	\$4,320 00	\$1,169 15	-----	\$42,656 50
4,200 00	2,659 41	1,911 60	1,539 30	-----	13,581 50
1,701 87	1,654 52	2,228 18	3,650 23	-----	24,544 21
2,419 20	1,016 52	429 99	10 05	-----	3,669 23
-----	-----	103 30	1,963 53	-----	-----
7,458 94	15 40	2,160 00	-----	-----	13,308 57
-----	-----	-----	-----	-----	-----
25 00	2 00	554 40	24 35	-----	1,250 00
3,343 78	686 53	819 33	2,671 63	-----	4,098 51
-----	-----	6 65	25 19	-----	25 66
-----	85	33 87	5 83	-----	130 10
-----	-----	-----	-----	-----	-----
-----	163 15	1,791 47	2 09	-----	-----
-----	-----	29	390 36	-----	-----
-----	121 76	-----	23 13	-----	1,130 52
-----	-----	-----	-----	-----	-----
-----	-----	116,991 35	10,801 78	-----	1820 91
-----	111 24	-----	169 54	-----	14,206 70
-----	-----	-----	-----	-----	-----
\$35,348 79	\$9,162 55	\$2,632 22	\$503 52	-----	\$99,367 19
-----	-----	-----	-----	-----	-----
\$148,294 60	-----	-----	-----	-----	\$11,498 73
-----	-----	-----	-----	-----	22,939 23
\$148,294 60	-----	-----	-----	-----	\$34,437 96
\$63,003 55	\$370 56	\$14,264 55	\$9,700 82	\$28,978 54	\$119,482 49
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$6 26	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$6 26	14,400 00	6,664 32	-----	-----
-----	-----	-----	-----	-----	-----
\$867,729 60	\$98,450 00	\$75,713 31	\$68,688 75	-----	\$191,806 10
-----	7,443 75	6,311 31	5,174 43	-----	77,416 33
50,022 72	2,250 65	17,793 33	10,448 80	-----	106,250 24
69,451 93	1,815 70	11,012 55	7,080 09	-----	131,315 21
35,348 79	9,162 55	2,632 22	503 52	-----	99,367 19
148,294 60	-----	-----	-----	-----	34,437 96
63,003 55	370 56	14,264 55	9,700 82	\$28,978 54	119,482 49
-----	6 26	14,400 00	6,664 32	-----	-----
\$1,233,851 19	\$119,499 47	\$136,862 83	\$108,260 73	\$28,978 54	\$760,075 52

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Holton Power Company
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$10,218 02
Salaries of general office clerks.....	8,157 44
Miscellaneous general office supplies and expenses.....	7,521 54
Law expenses—general.....	2,347 32
Railroad Commission expenses.....	
Injuries and damages.....	240 05
Relief department and expenses.....	
Electric franchise requirements.....	
Other general expenses.....	21 30
Insurance.....	2,278 08
Repairs to general structures.....	50 42
Repairs to general equipment—office equipment.....	97 33
Repairs to general equipment—shop equipment.....	
Repairs to general equipment—store equipment.....	
Repairs to general equipment—stable and garage equipment.....	266 90
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	312 25
Repairs to roads, trestles and bridges.....	
Electric expenses transferred.....	Cr.
Joint operating expenses.....	Cr.
Undistributed adjustments—balances.....	1231 54
Extraordinary repairs.....	303 25
Repairs charged to reserve.....	Cr.
Total general and miscellaneous expenses.....	\$31,582 86
<i>Other Expenses.</i>	
By-product expense.....	
Steam sales expense.....	
Total other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$11,077 54
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment—	
Depreciation of production capital.....	
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	\$13 00
Depreciation of general capital.....	
Total general amortization of capital.....	\$13 00
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$128,084 30
Transmission expenses.....	8,626 04
Distribution expenses.....	9,848 28
Commercial expenses.....	20,539 35
General and miscellaneous expenses.....	31,582 36
Other expenses.....	
Taxes.....	11,077 54
General amortization of capital.....	13 00
Total operating expenses.....	\$209,770 87

¹Credit item.²Not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation	Mt. Whitney Power and Electric Company	Northern California Power Company Consolidated	Ontario Power Company	Oro Electric Corporation
\$15,034 92	\$1,236 31	\$14,605 65	\$9,901 98	\$4,145 08	\$3,667 50
8,870 06	3,621 43	13,868 86	8,791 06		3,100 50
9,984 46	5,398 86	15,035 21	12,133 02	2,170 11	1,732 30
10,725 90	1,800 00	2,048 95	4,315 96		1,182 90
112 26		10,689 47	1,661 74		
2,680 53	1,331 77	5,364 80	5,726 97		
2,510 90					
11,859 79		70 00	3,495 51	1,376 92	95 00
699 51	1,232 64	9,564 73	22 43	1,177 00	1,591 98
1,384 29	439 82	185 44	12 34		20 12
128 16	13 98	60 14	31 52		
		4 75			
	5 37	885 48			
	664 14	379 66	2,586 18		
			42 14		
	1,155 29				
					18,000 00
1916 32	15,297 75	1218 86	1,558 21		1 86
	1,459 00				
	1,459 00				
\$63,074 46	\$9,291 28	\$72,544 28	\$47,162 64	\$8,869 11	\$6,611 56
\$81,915 92	\$9,098 34	\$41,782 14	\$37,507 47	\$8,516 70	\$6,530 77
\$72,232 04	\$2,471 75				
	3,461 14				
207,451 23	4,540 71				
1,849 23	807 73				
\$281,532 50	\$11,281 33	\$92,210 61	\$27,149 58	\$15,000 00	\$24,750 00
\$454,294 25	\$52,469 69	\$97,828 17	\$87,495 05	\$10,226 51	\$62,731 64
	5,630 42	15,569 32	33,734 21		394 77
180,842 41	15,972 96	63,226 97	61,113 56	14,267 11	14,246 82
86,000 92	11,179 08	40,896 75	16,097 64	8,929 66	9,277 62
63,074 46	9,291 28	72,544 28	47,162 64	8,869 11	6,611 56
81,915 92	9,098 34	41,782 14	37,507 47	8,516 70	6,530 77
281,532 50	11,281 33	92,210 61	27,149 58	15,000 00	24,750 00
\$1,147,660 46	\$114,923 10	\$424,058 24	\$310,260 15	\$65,809 09	\$111,320 06

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Pacific Gas and Electric Company
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$44,377 76
Salaries of general office clerks.....	158,120 26
Miscellaneous general office supplies and expenses.....	59,756 85
Law expenses—general.....	18,211 60
Railroad Commission expenses.....	333 31
Injuries and damages.....	52,089 60
Relief department and expenses.....	5,102 49
Electric franchise requirements.....	
Other general expenses.....	21,782 38
Insurance.....	13,022 40
Repairs to general structures.....	
Repairs to general equipment—office equipment.....	86 39
Repairs to general equipment—shop equipment.....	
Repairs to general equipment—store equipment.....	
Repairs to general equipment—stable and garage equipment.....	
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	
Repairs to roads, trestles and bridges.....	
Electric expenses transferred.....	Or.
Joint operating expenses.....	Or.
Undistributed adjustments—balances.....	
Extraordinary repairs.....	
Repairs charged to reserve.....	Or.
Total general and miscellaneous expenses.....	\$372,883 04
<i>Other Expenses.</i>	
By-product expense.....	
Steam sales expense.....	\$277,670 42
Total other expenses.....	\$277,670 42
<i>Taxes.</i>	
Taxes.....	\$506,261 84
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment—	
Depreciation of production capital.....	
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	\$766,125 00
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$1,872,150 08
Transmission expenses.....	181,380 36
Distribution expenses.....	972,802 64
Commercial expenses.....	573,456 83
General and miscellaneous expenses.....	372,883 04
Other expenses.....	277,670 42
Taxes.....	506,261 84
General amortization of capital.....	766,125 00
Total operating expenses.....	\$5,522,729 71

¹Credit item.²Not segregated.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Pacific Light and Power Corporation	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company
\$41,963 67	\$34,298 03	\$35,350 04	\$2,204 56	\$19,896 42	\$2,400 00
35,651 89	8,346 74	24,285 56	1,679 43	15,204 39	1,800 00
58,471 12	13,028 68	56,927 68	3,486 64	22,048 41	2,919 95
24,802 68	4,030 10	8,631 41	83 25	5,136 98	1,453 05
580 81	1,226 69	7,339 98	85 57	1,727 87	
2,816 17	959 12	11,959 72	724 65	47 17	47 80
			178 20		
65 05					
15,388 57	11,303 53	2,404 42	4,088 12	1,136 11	14 50
20,257 75	11,634 58	3,312 39	1,546 22	7,115 19	785 17
1,632 50	978 72	434 36	439 18	749 63	3 00
670 53	180 39	282 54		384 54	
	83 51				
	3 05				
				719 16	
884 15	98 54	377 01			
7,941 84		3,466 45		3,574 57	58 57
		314 32			222 90
	134,501 09	12,067 21	1815 38	124 70	
		14,054 60	1335 90	1671 58	
18,000 00		11,106 98			
11,368 83		11,106 98			
\$217,757 90	\$51,670 59	\$148,964 07	\$13,364 54	\$77,044 16	\$9,704 94
	\$1,091 21				
	6,210 01				
	\$7,301 22				
\$154,162 53	\$55,585 18	\$88,091 52	\$10,662 74	\$69,022 74	\$7,279 34
		\$7,612 61			\$15,317 11
		8,164 38			11,060 75
		17,253 80			
		2,389 39			846 98
2516,186 40	269,323 00	35,420 18	31,784 85	271,834 84	27,224 84
\$220,246 93	\$193,182 79	\$79,539 53	\$55,781 81	\$163,893 55	\$10,729 42
82,083 72		34,680 57		43,331 93	7,728 46
290,003 93	76,835 15	109,273 69	21,078 33	36,771 67	
134,357 04	30,524 51	85,632 91	12,044 65	19,287 70	
217,757 90	51,670 59	148,964 07	13,364 54	77,044 16	9,704 94
	7,301 22				
154,162 53	55,585 18	88,091 52	10,662 74	69,022 74	7,279 34
516,186 40	69,323 00	35,420 18	31,784 85	71,834 84	27,224 84
\$1,615,698 45	\$484,422 44	\$581,602 47	\$144,716 92	\$481,186 59	\$62,667 00

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Southern California Edison Company
<i>General and Miscellaneous Expenses.</i>	
Salaries and general officers.....	\$91,955 86
Salaries and general office clerks.....	125,687 99
Miscellaneous general office supplies and expenses.....	111,727 76
Law expenses—general	18,684 02
Railroad Commission expenses.....	65 47
Injuries and damages.....	41,290 20
Relief department and expenses.....	9,576 58
Electric franchise requirements.....	
Other general expenses.....	16,578 49
Insurance	13,770 89
Repairs to general structures.....	4,352 06
Repairs to general equipment—office equipment.....	
Repairs to general equipment—shop equipment.....	1,105 17
Repairs to general equipment—store equipment.....	
Repairs to general equipment—stable and garage equipment.....	
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	3,268 59
Repairs to roads, trestles and bridges.....	
Electric expenses transferred.....Cr.	*9,489 67
Joint operating expenses.....Or.	
Undistributed adjustments—balances	*2,287 76
Extraordinary repairs	
Repairs charged to reserve.....Or.	
Total general and miscellaneous expenses.....	\$426,285 65
<i>Other Expenses.</i>	
By-product expense	
Steam sales expense.....	
Total other expenses.....	
<i>Taxes.</i>	
Taxes	\$268,946 24
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment—	
Depreciation of production capital.....	
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	*\$650,000 00
<i>Recapitulation of Expenses.</i>	
Production expenses	\$451,079 39
Transmission expenses	71,384 57
Distribution expenses	542,489 83
Commercial expenses	338,924 20
General and miscellaneous expenses.....	426,285 65
Other expenses	
Taxes	268,946 24
General amortization of capital.....	650,000 00
Total operating expenses.....	\$2,749,109 88

¹Credit item.²Not segregated.³Numerous utilities depreciation of \$2,293,605.45 not segregated.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Southern Sierras Power Company	Universal Electric and Gas Company	Ventura County Power Company	Western States Gas and Electric Company	Yosemite Power Company	Total
\$10,503 63	\$3,200 00	\$2,338 84	\$14,295 18	\$1,139 88	\$46,333 83
13,117 08		1,888 48	14,492 52	1,441 01	484,355 55
10,621 30	3,348 80	2,112 98	56,175 32	2,099 63	510,810 83
7,209 40	430 16	321 65	5,248 39	3,154 68	136,007 15
509 42	75 50	903 69	11,411 90	1,362 30	41,848 40
923 80	11 58	307 46	1,494 43	11 11	150,969 84
					17,368 17
		14 11		1,453 71	2,655 76
973 83		104 74	4,515 72	561 44	104,784 26
6,514 40	2,978 23	648 02	12,601 87	944 70	132,672 29
		36 34	286 59		11,685 79
36 06		3 10	201 23	5 83	2,391 55
					1,267 85
		1 80		9 78	410 60
		180 83			3,340 48
100 01	32 11	10 13	71 63	74 53	2,539 25
77 23		209 72	669 54	220 21	25,541 61
					627 80
19,458 30		13,469 03	10,463 90		173,608 96
	11,553 03	11 89			154,449 65
9,388 36		1,800 00			121,616 78
		1490 46			42,057 59
					124,425 27
\$40,516 22	\$8,523 35	\$6,658 85	\$111,000 42	\$12,478 81	\$1,943,567 94
	\$1,144 80				\$13,734 74
	4,749 82				459,864 08
	\$5,894 62				\$473,598 82
\$27,015 29	\$6,412 72	\$7,131 75	\$56,346 48	\$3,446 52	\$1,714,878 83
	\$9,282 80			\$6,969 60	\$151,305 91
				405 60	47,891 87
	15,057 35			6,818 04	288,100 39
	1,000 25			1,072 32	9,867 90
\$8,176 85	\$25,340 40			\$15,265 56	\$2,790,771 52
\$35,610 72	\$82,019 25	\$51,819 28	\$228,832 72	\$10,315 11	\$5,672,931 39
29,427 50		1,149 81	29,435 04	864 40	661,533 01
42,810 97	7,049 97	12,617 51	57,033 93	5,804 83	2,749,956 11
36,992 26	23,773 59	8,577 31	27,053 89	2,074 23	1,729,476 44
40,516 22	8,523 35	6,658 85	111,000 42	12,478 81	1,943,567 94
	5,894 62				473,598 82
27,015 29	6,412 72	7,131 75	56,346 48	3,446 52	1,714,878 83
8,176 85	25,340 40			15,265 56	2,790,771 52
\$220,549 81	\$159,013 90	\$87,954 51	\$509,702 48	\$50,249 46	\$17,736,714 06

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" ELECTRIC COMPANIES

	Amador Electric Light and Power Company	California Telephone and Light Company	Corona Gas and Electric Light Company
<i>Production Expenses.</i>			
Superintendence			
Water collection labor expense.....			
Water for hydraulic power.....			
Steam generation			
Steam from other sources.....			
Producer gas generation.....			
Power gas from other sources.....			
Plant supplies and expenses.....			
Electric energy from other sources....	\$8,527 60	\$21,090 20	\$6,392 85
General labor and supplies.....			
Repairs to dams, water conduits and penstocks			
Repairs to power plant buildings and general structures			
Repairs to equipment.....			
Total production expenses.....	\$8,527 60	\$21,090 20	\$6,392 85
<i>Transmission Expenses.</i>			
Superintendence			
Inspecting and patrolling.....			
Substation labor and expenses.....			
General labor and supplies.....			
Repairs to transmission system.....			
Repairs to substation buildings and equipment			
Total transmission expenses.....			
<i>Distribution Expenses.</i>			
Superintendence			\$863 91
Substation labor and supplies.....		\$160 44	399 52
Storage battery labor and supplies.....			
Setting and removing transformers and meters	\$85 15	1,159 50	222 54
Inspecting and patrolling.....	428 35		3 39
Electric meter operations.....		74 83	133 77
Commercial lamp labor and expenses.....			315 00
Municipal labor and expenses.....			241 19
General labor and supplies.....	1,279 50		9 22
Repairs to substation building and equipment		174 29	180 38
Repairs to distribution system.....	1,303 30	3,378 94	1,293 25
Total distribution expenses.....	\$3,096 30	\$4,948 00	\$3,662 17
<i>Commercial Expenses.</i>			
Promotion	\$101 30	\$332 94	\$547 88
Commercial department supplies and expenses	1,918 36	6,291 24	2,903 78
Total commercial expenses.....	\$2,019 66	\$6,624 18	\$3,451 66

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fort Bragg Electric Company	Needles Gas and Electric Company	Oro Water, Light and Power Company	United Light, Fuel and Power Company	Vallejo Electric Light and Power Company	Total
\$600 00	\$3,008 45				\$3,608 45
4,956 38					4,956 38
	443 68				443 68
	4,673 67				4,673 67
		\$12,054 22	\$8,841 73	\$23,150 00	\$0,056 60
	1,027 00				1,027 00
		98 60			98 60
	1,762 17				1,762 17
\$5,556 38	\$11,013 57	\$12,054 22	\$8,841 73	\$23,150 00	\$96,626 55
\$364 35					\$364 35
\$364 35					\$364 35
		\$437 19	\$529 49	\$399 29	\$2,228 88
				1,183 47	1,743 43
	\$335 30	462 72	303 81	2,665 11	5,234 13
				15 56	447 30
		1 48	9 22	488 39	707 69
		507 55	9 50	119 61	951 66
	62 05	79 22	132 92	428 78	944 16
		280 77	10 62	966 13	2,546 24
				44 45	399 12
\$6,048 37	40 30	1,302 03	3,690 39	363 06	17,419 64
\$6,048 37	\$437 65	\$3,070 96	\$4,684 95	\$6,673 85	\$32,622 25
	\$184 45	\$1 56	\$49 68	\$960 83	\$2,478 64
\$853 59	1,444 63	1,722 45	649 61	3,053 02	18,836 68
\$853 59	\$1,929 08	\$1,724 01	\$699 29	\$4,013 85	\$21,315 32

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" ELECTRIC COMPANIES

	Amador Electric Light and Power Company	California Telephone and Light Company	Corona Gas and Electric Light Company
<i>General and Miscellaneous Expenses.</i>			
Salaries and expenses of general officers	\$2,139 90	\$4,933 81	\$1,718 79
Law expenses—general		260 00	309 33
Railroad Commission expenses			128 56
Injuries and damages		98 20	
Relief department and expenses			
Electric franchise requirements			
Other general expenses	45 00		
Insurance	451 15	535 07	249 57
Repairs to miscellaneous equipment	35 19		
Electric expenses transferred..... Cr.			
Joint operating expenses..... Cr.			
Undistributed adjustments—balances			
Extraordinary repairs		1,256 56	38 85
Repairs charged to reserve..... Cr.			
Total general and miscellaneous expenses	\$2,671 24	\$7,083 64	\$2,445 10
<i>Other Expenses.</i>			
By-product expense			
Steam sales expense			
Total other expenses			
<i>Taxes.</i>			
Taxes	\$1,953 91	\$3,945 55	\$1,876 24
<i>General Amortization of Capital.</i>			
Depreciation, etc.	\$5,706 84	\$1,607 94	\$1,787 01
<i>Recapitulation of Expenses.</i>			
Production expenses	\$8,527 60	\$21,090 20	\$6,392 85
Transmission expenses			
Distribution expenses	3,096 30	4,948 00	3,662 17
Commercial expenses	2,019 66	6,624 18	3,451 66
General and miscellaneous expenses	2,671 24	7,083 64	2,445 10
Other expenses			
Taxes	1,953 91	3,945 55	1,876 24
Amortization of general capital	5,706 84	1,607 94	1,787 01
Total operating expenses	\$23,975 55	\$45,299 51	\$19,615 03

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fort Bragg Electric Company	Needles Gas and Electric Company	Oro Water, Light and Power Company	United Light, Fuel and Power Company	Vallejo Electric Light and Power Company	Total
\$1,200 00	\$2,373 77 211 80	\$2,124 12 283 75	\$5,362 09 535 83	\$12,967 00 3,031 30	\$32,819 48 4,632 01 128 56 525 76
1,460 05					1,460 05
6 75	1,513 22		18 49	5,416 41	6,999 87
453 28	551 72	141 19	154 05	900 00	3,436 03
			259 43	30 11	324 73
		190 67			190 67
					1,295 41
\$3,120 08	\$4,650 51	\$2,739 73	\$6,329 89	\$22,772 38	\$51,812 57
			\$14,830 56		\$14,830 56
			\$14,830 56		\$14,830 56
\$666 00	\$1,216 89	\$1,692 88	\$2,607 82	\$4,484 36	\$18,443 65
\$4,155 72	\$2,754 98	\$1,500 00	\$6,866 16	\$7,559 87	\$31,938 52
\$5,556 38	\$11,013 57	\$12,054 22	\$8,841 73	\$23,150 00	\$96,626 55
364 35					
6,048 37	437 65	3,070 96	4,684 95	6,673 85	32,622 25
853 59	1,929 08	1,724 01	699 29	4,013 85	21,315 32
3,120 08	4,650 51	2,739 73	6,329 89	22,772 38	51,812 57
			14,830 56		14,830 56
666 00	1,216 89	1,692 88	2,607 82	4,484 36	18,443 65
4,155 72	2,754 98	1,500 00	6,866 16	7,559 87	31,938 52
\$20,764 49	\$22,002 68	\$22,781 80	\$44,860 40	\$68,654 31	\$267,953 77

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Alturas Electric Power Company	Bay Point Light and Water Company	Beverly Hills Utility Company
Production expenses and repairs to capital	\$2,249 37	\$3,273 20	\$3,049 80
Transmission expenses and repairs to capital	54 85	978 36	-----
Distribution expenses and repairs to capital	831 56	-----	2,625 41
Commercial department labor, supplies and expenses	-----	-----	96 53
Salaries and expenses of general officers	2,520 00	1,750 82	449 63
Miscellaneous general expenses	713 87	35 51	34 13
Miscellaneous general repairs	143 49	-----	-----
Other expenses	-----	-----	-----
Taxes	796 57	350 83	502 72
Depreciation, etc.	1,800 00	-----	1,861 01
Total operating expenses	\$9,109 71	\$6,388 72	\$8,619 23

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Great Western Power Company	Lassen Electric Company	Lompoc Light and Power Company
Production expenses and repairs to capital	\$1,535 70	\$1,050 17	\$6,888 10
Transmission expenses and repairs to capital	-----	302 19	-----
Distribution expenses and repairs to capital	652 63	289 56	1,127 13
Commercial department labor, supplies and expenses	499 63	1,623 85	1,022 92
Salaries and expenses of general officers	1,205 76	1,453 33	766 20
Miscellaneous general expenses	135 67	450 70	335 12
Miscellaneous general repairs	83 02	29 35	4 00
Other expenses	-----	-----	-----
Taxes	1,189 54	697 40	907 81
Depreciation, etc.	-----	2,566 90	697 40
Total operating expenses	\$5,301 95	\$8,463 45	\$11,743 68

¹Report incomplete.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Bishop Light and Power Company	Boulder Creek Electric Light and Water Company	California Electric Generating Company	Calistoga Electric Company	California Power and Manufacturing Company	Del Mar Water, Light and Power Company
\$4,685 95	\$1,075 42	-----	\$3,937 68	\$992 72	\$1,772 21
		-----			942 50
1,592 27	139 17	-----	561 12	168 05	942 50
2,599 20	400 00	-----	206 12	990 65	15 48
1,324 82	303 00	-----	431 67	2,365 21	-----
405 11	247 47	-----	719 52	369 10	201 46
48 58		-----	39 77	-----	5 26
	2 05	-----			
721 46	126 15	1,855 10	369 83	124 08	249 24
1,800 00	-----	-----	691 14	960 00	-----
\$13,177 39	\$2,293 26	\$1,855 10	\$6,956 86	\$5,969 81	\$4,128 65

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Mendocino Electric Light and Power Company	Middle Yuba Hydroelectric Power Company	Mountain Light and Water Company	Mt. Konocki Light and Power Company	Napa Valley Electric Company	Ojai Power Company ¹
		\$881 41	\$3,427 51	\$8,169 13	-----
		-----			-----
	\$5,409 01	7 64	2,683 27	1,284 41	-----
		-----	2,807 92	320 69	-----
1,906 98	300 00	-----	1,616 14	1,180 61	-----
	985 20	55 70	251 37	6,982 22	-----
770 30		-----	-----	-----	-----
27 89		-----	-----	-----	-----
297 60	1,061 49	14 34	817 91	960 00	-----
		767 00	2,171 76	-----	-----
\$3,002 77	\$7,755 70	\$1,726 09	\$13,775 88	\$18,897 06	-----

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company
Production expenses and repairs to capital	\$4,544 50	\$1,136 57	\$2,389 40
Transmission expenses and repairs to capital		472 46	
Distribution expenses and repairs to capital	111 33	326 94	1,220 51
Commercial department labor, supplies and expenses		571 10	697 07
Salaries and expenses of general officers	1,250 00	233 27	313 37
Miscellaneous general expenses	5 61	364 97	281 02
Miscellaneous general repairs			5 06
Other expenses		77 58	
Taxes	217 52		480 00
Depreciation, etc.	751 04		600 00
Total operating expenses	\$6,880 00	\$3,182 89	\$5,986 43

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company	Vacaville Water and Light Company	Weaverville Electric Company	Total
\$2,060 10	\$2,400 00	\$15,632 34	\$7,054 81	\$511 15	\$78,712 24
1567 37	960 00	-----	158 07	-----	4,024 80
82 45	-----	-----	1,708 98	-----	21,763 94
290 01	-----	2,547 14	517 50	45 85	15,251 67
68 60	3,600 00	3,600 00	1,200 00	1,690 00	29,529 41
121 40	-----	-----	455 76	556 50	13,707 41
40	-----	-----	-----	177 00	1,306 23
-----	1,293 65	-----	-----	90 00	1,491 17
228 78	555 14	1,161 40	765 73	258 12	14,708 76
336 96	-----	1,957 76	-----	-----	16,960 97
\$3,345 07	\$8,808 79	\$24,898 64	\$11,860 85	\$3,328 62	\$197,456 60

TELEPHONE COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Alpaugh Telephone and Telegraph Company
<i>Assets.</i>	
Fixed capital installed prior to January 1, 1914.....	\$1,344 00
Fixed capital installed since December 31, 1913.....	-----
Total fixed capital.....	\$1,344 00
Reserve for accrued depreciation.....	Cr. -----
Reserve for amortization of capital.....	Cr. -----
Total credit	-----
Net investment in fixed capital.....	\$1,344 00
Cash and deposits.....	-----
Notes receivable	-----
Accounts receivable	-----
Other current assets.....	-----
Investments	-----
Treasury securities	-----
Working assets	-----
Prepaid expenses	-----
Unamortized discount on securities and expenses.....	-----
Miscellaneous	-----
Corporate deficit	66 37
Totals	\$1,410 37
<i>Liabilities.</i>	
Capital stock	\$1,327 00
Premium on capital stock.....	-----
Funded debt	-----
Assessment	-----
Notes payable	-----
Accounts payable	15 40
Interest and taxes accrued.....	25 00
Miscellaneous	² 42 97
Reserves	-----
Income invested since December 31, 1913, in fixed capital.....	-----
Appreciation of fixed capital.....	-----
Corporate surplus	-----
Totals	\$1,410 37

¹See electric report.²Suspense difference to balance.

No. 1.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Butte Valley Telephone Company	California Telephone and Light Company ¹	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese Camp. Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone Company
\$1,320 00		\$3,158 79	\$2,218 56	\$1,200 00	\$12,973 77
169 46		527 42	147 32		245 53
\$1,489 46		\$3,686 21	\$2,365 88	\$1,200 00	\$13,219 30
			\$316 96		\$2,723 99
			\$316 96		\$2,723 99
\$1,489 46		\$3,686 21	\$2,048 92	\$1,200 00	\$10,495 31
126 86		505 22	281 10	9 89	51 61
124 60		44 20			676 93
			19 98		686 15
\$1,740 92		\$4,235 63	\$2,350 00	\$1,209 89	\$11,910 00
\$1,320 00		\$2,664 00	\$2,300 00	\$1,200 00	\$10,135 00
					761 50
					1,013 50
		37 50			
			50 00		
420 92		1,534 13		9 89	
\$1,740 92		\$4,235 63	\$2,350 00	\$1,209 89	\$11,910 00

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Colusa County Telephone Company
<i>Assets.</i>	
Fixed capital installed prior to January 1, 1914.....	\$170,464 18
Fixed capital installed since December 31, 1913	4,815 68
Total fixed capital.....	\$175,279 86
Reserve for accrued depreciation.....Cr.	\$9,995 88
Reserve for amortization of capital.....Cr.	2,088 24
Total credit	\$12,084 12
Net investment in fixed capital.....	\$163,195 74
Cash and deposits.....	5,434 96
Notes receivable	210 58
Accounts receivable	4,575 80
Other current assets.....	2,037 40
Investments	
Treasury securities	
Working assets	1,684 64
Prepaid expenses	40 44
Unamortized discount on securities and expenses.....	504 25
Miscellaneous	
Corporate deficit	507 01
Totals	\$178,190 82
<i>Liabilities.</i>	
Capital stock	\$85,708 00
Premium on capital stock.....	
Funded debt	28,000 00
Assessment	
Notes payable	60,000 00
Accounts payable	2,766 20
Interest and taxes accrued.....	631 62
Miscellaneous	1,085 00
Reserves	
Income invested since December 31, 1913, in fixed capital.....	
Appreciation of fixed capital.....	
Corporate surplus	
Totals	\$178,190 82

¹Leased to Corona Union Telephone and Telegraph Company.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Corona Home Telephone and Telegraph Company ¹	Corona Union Telephone and Telegraph Company	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company
\$82,450 00		\$51,000 47	\$11,222 87	\$6,319 14	\$48,394 83
1,182 65		10,494 15	3,169 27	345 46	10,938 51
\$83,632 65		\$61,494 62	\$14,392 14	\$6,664 60	\$59,333 34
\$4,000 00				\$450 00	\$5,616 00
\$4,000 00				\$450 00	\$5,616 00
\$79,632 65		\$61,494 62	\$14,392 14	\$6,214 60	\$53,717 34
4,642 80	\$1,656 21	428 09	434 87	544 74	1,408 92
	25 50	656 73			125 00
1,850 45	628 74	719 06	1,463 13	605 57	2,145 62
		210 37			171 04
	25,000 00		9 28		105 80
\$86,125 90	\$27,310 45	\$63,508 87	\$16,299 42	\$7,364 91	\$57,673 72
\$42,417 50	\$25,000 00	\$37,060 00	\$7,942 50	\$5,503 00	\$25,000 00
41,203 00					15,000 00
		5,000 00	2,800 00		
4 43	2,310 45	808 00	616 66		904 43
			140 12		375 00
			153 20		1,210 15
		2,600 62	2,324 32		91 06
			1,169 27	1,012 78	9,908 94
2,500 97		18,040 25	1,153 35	849 13	5,184 14
\$86,125 90	\$27,310 45	\$63,508 87	\$16,299 42	\$7,364 91	\$57,673 72

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Ducor-California Hot Springs Telephone and Telegraph Co.	Eel River and Southern Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$4,221 76	\$12,329 57
Fixed capital installed since December 31, 1913.....	175 13	847 01
Total fixed capital.....	\$4,396 89	\$13,176 58
Reserve for accrued depreciation.....Cr.		\$1,900 00
Reserve for amortization of capital.....Cr.		
Total credit		\$1,900 00
Net investment in fixed capital.....	\$4,396 89	\$11,276 58
Cash and deposits.....	333 09	2,025 95
Notes receivable		
Accounts receivable		
Other current assets.....		
Investments		
Treasury securities		
Working assets		17 78
Prepaid expenses		
Unamortized discount on securities and expenses.....		
Miscellaneous		
Corporate deficit		
Totals	\$4,729 98	\$13,320 31
<i>Liabilities.</i>		
Capital stock	\$4,100 00	\$10,550 00
Premium on capital stock.....		
Funded debt		
Assessment		
Notes payable		
Accounts payable		
Interest and taxes accrued.....		
Miscellaneous		
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus	629 98	2,770 31
Totals	\$4,729 98	\$13,320 31

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Empire Telephone Company	Federal Telegraph Company	Fowler Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone and Telegraph Company
\$3,555 83 154 00	\$329,341 40 482,506 46	\$18,759 40 2,102 65	\$15,605 66 10,873 78	\$1,891 30 644 10	\$7,521,058 93 1,010,594 58
\$3,709 83 \$650 00	\$811,847 86 \$46,040 16	\$20,862 05 \$1,006 57	\$26,479 44 \$5,687 93	\$2,535 40 \$147 85	\$8,531,653 51 \$2,139,494 50 1,980 00
\$650 00	\$46,040 16	\$1,006 57	\$5,687 93	\$147 85	\$2,141,474 50
\$3,059 83 112 12	\$765,807 70 32,956 00	\$19,855 48 436 56 15 00	\$20,791 51 5,118 91	\$2,387 55 15 55	\$6,390,179 01 864,552 83
388 60	59,576 40	717 49	166 83 298 49	144 33	44,658 67
	156,214 06	406 88	2,049 11 2 53		75,458 66 13,932 99 4,212,581 80
328 01					
\$3,888 56	\$1,014,554 16	\$21,431 41	\$28,427 38	\$2,547 43	\$11,601,363 96
\$1,330 00	\$100,000 00	\$8,310 00 1,090 00	\$8,600 00	\$600 00	\$6,000,000 00 4,027,000 00
230 00 1,890 73 316 83 121 00	279,771 59 542,010 65 1,370 10	1,200 00 1,122 33 223 50	1,116 06 338 75	200 00 221 81	65,581 57 41,156 07 987,675 00 84,725 69
				644 10	
	91,401 82	9,485 58	8,900 59 9,471 98	881 52	395,225 63
\$3,888 56	\$1,014,554 16	\$21,431 41	\$28,427 38	\$2,547 43	\$11,601,363 96

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Home Telephone Company of Colusa	Home Telephone Company of Corvina
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$625 00	\$152,697 05
Fixed capital installed since December 31, 1913.....		41,361 22
Total fixed capital.....	\$625 00	\$194,058 27
Reserve for accrued depreciation.....Cr.		\$23,801 56
Reserve for amortization of intangible capital..Cr.		360 00
Total credit		\$24,161 56
Net investment in fixed capital.....	\$625 00	\$169,896 71
Cash and deposits.....	433 66	3,625 12
Notes receivable		
Accounts receivable		753 50
Other current assets.....		200 00
Investments		84 00
Treasury securities		
Working assets		5,619 54
Prepaid expenses		371 81
Unamortized discount on securities and expenses.....		4,789 90
Miscellaneous		1,071 97
Corporate deficit		
Totals	\$1,058 66	\$186,412 55
<i>Liabilities.</i>		
Capital stock	\$625 00	\$92,450 00
Premium on capital stock.....		
Funded debt		79,700 00
Assessment		
Notes payable		
Accounts payable		2,990 95
Interest and taxes accrued.....		1,999 00
Miscellaneous		1,780 40
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus	433 66	7,492 20
Totals	\$1,058 66	\$186,412 55

¹Overdraft.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Home Telephone and Telegraph Company of Pasadena	Home Telephone and Telegraph Company of Santa Barbara	Home Telephone and Telegraph Co. of Santa Barbara County	Honey Lake Valley Mutual Telephone Association	Imperial Telephone Company	Interstate Telegraph Company
\$1,447,781 49 681,935 65	\$365,608 96 25,831 42	\$148,042 69 5,990 86	\$18,404 96 2,313 06	\$86,510 26 116,193 19	\$762,719 66 18,977 83
\$2,129,717 14	\$391,440 38	\$154,033 55	\$20,718 02	\$202,703 45	\$781,697 49
\$120,453 95	\$1,093 68	-----	\$3,089 14	\$19,169 32	\$32,072 00
-----	-----	-----	-----	-----	-----
\$120,453 95	\$1,093 68	-----	\$3,089 14	\$19,169 32	\$32,072 00
\$2,009,263 19 3,489 71 25 00 16,742 84	\$390,346 70 ----- 6,284 21 ----- 14,789 01	\$154,033 55 ----- ----- 31,300 00 497 66 ----- 225,766 00	\$17,628 88 1,027 42 ----- 930 13 ----- ----- 1,135 85 15 08 ----- 1,162 88	\$183,534 13 3,512 51 41 35 8,475 88 ----- 625 64 7,387 77	\$749,625 49 2,353 58 ----- 19,978 57 ----- 9,534 68 28,799 50
-----	-----	-----	-----	-----	-----
25,695 14 2,334 24 ----- 62 57 180,510 18	1,871 27 350 55 156,229 32 ----- -----	----- ----- ----- ----- -----	----- ----- ----- ----- -----	----- ----- ----- ----- -----	----- ----- ----- ----- -----
\$2,238,122 87	\$569,871 06	\$411,597 21	\$21,900 24	\$220,742 03	\$815,647 86
\$519,000 00	\$220,000 00	\$200,000 00	\$10,000 00	\$25,000 00	\$500,000 00
471,500 00	200,000 00	181,000 00	-----	-----	250,000 00
-----	-----	-----	-----	-----	-----
27,000 00 1,060,420 03 122,724 51 37,478 33	29,000 00 2,018 50 3,249 73 13,098 69	15,000 00 14,789 01 ----- -----	10,000 00 1,550 24 350 00 -----	----- 175,020 78 20,344 75 376 50	----- 59,431 55 5,900 57 ----- 315 74
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	112,504 14	808 20	-----	-----	-----
\$2,238,122 87	\$569,871 06	\$411,597 21	\$21,900 24	\$220,742 03	\$815,647 86

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Kernan Telephone Company	Kern Mutual Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$9,157 08	\$219,309 30
Fixed capital installed since December 31, 1913.....	537 77	6,926 53
Total fixed capital.....	\$9,694 85	\$225,235 83
Reserve for accrued depreciation.....Cr.	\$3,635 59	\$38,590 14
Reserve for amortization of intangible capital.....Cr.		
Total credit	\$3,635 59	\$38,590 14
Net investment in fixed capital.....	\$6,059 26	\$186,645 69
Cash and deposits.....	14 06	1,114 42
Notes receivable	17 07	
Accounts receivable	1,219 76	
Other current assets.....		
Investments		
Treasury securities	26,605 00	
Working assets		1,500 00
Prepaid expenses		
Unamortized discount on securities and expenses.....		
Miscellaneous	3,612 00	
Corporate deficit	4,661 53	
Totals	\$42,188 68	\$189,260 11
<i>Liabilities.</i>		
Capital stock	\$35,000 00	\$25,000 00
Premium on capital stock.....		
Funded debt		
Assessment	3,597 00	
Notes payable	1,750 00	
Accounts payable	1,780 39	
Interest and taxes accrued.....	58 64	4,008 55
Miscellaneous	2 65	
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus		160,251 56
Totals	\$42,188 68	\$189,260 11

¹See electric report.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	McFarland Telephone Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company ¹
\$24,782 10 11,230 40	\$28,485 61 8,199 72	\$75,000 00	\$950 00 836 32	\$118,206 72 6,846 28	-----
\$36,012 50	\$36,685 33	\$75,000 00	\$1,786 32	\$125,053 00	-----
\$6,110 25	\$6,591 09	-----	\$209 16	\$27,949 67 360 00	-----
-----	-----	-----	-----	-----	-----
\$6,110 25	\$6,591 09	-----	\$209 16	\$28,309 67	-----
\$29,902 25 925 87	\$30,094 24 2,028 01	\$75,000 00 68 15	\$5,500 00 24 20	\$96,743 33 1,780 74	-----
891 08	400 81 20 81	234 94	4 50	1,659 42	-----
-----	-----	-----	-----	-----	-----
-----	1,313 51 40 77	50 00	64 00	28,500 00	-----
944 29	-----	-----	-----	-----	-----
-----	-----	8,023 76	222 50	1,745 13	-----
-----	-----	-----	-----	-----	-----
\$32,663 49	\$33,898 15	\$83,376 85	\$1,892 36	\$130,428 62	-----
\$25,000 00	\$24,050 00	\$50,000 00	\$950 00	\$100,000 00	-----
-----	-----	25,000 00	-----	25,000 00	-----
4,800 00	-----	350 00	514 00	2,000 00	-----
832 44	165 92	41 25	47 55	2,832 34	-----
177 47	328 86	7,652 27	37 15	596 28	-----
211 28	725 09 30 92	333 33	-----	-----	-----
-----	-----	-----	-----	-----	-----
1,642 30	8,597 36	-----	343 66	-----	-----
-----	-----	-----	-----	-----	-----
\$32,663 49	\$33,898 15	\$83,376 85	\$1,892 36	\$130,428 62	-----

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Nevada, California and Oregon Telephone and Telegraph Co.	New Freeport Telephone and Telegraph Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$65,254 25	\$66,779 20
Fixed capital installed since December 31, 1913.....	98,425 54	16,295 61
Total fixed capital.....	\$163,679 79	\$83,074 81
Reserve for accrued depreciation.....Cr.	\$6,709 86	\$7,004 07
Reserve for amortization of intangible capital..Cr.	113 07	
Total credit	\$6,822 93	\$7,004 07
Net investment in fixed capital.....	\$156,856 86	\$76,070 74
Cash and deposits.....	2,683 18	702 00
Notes receivable	819 00	
Accounts receivable	3,219 04	1,515 64
Other current assets.....		
Investments		
Treasury securities		
Working assets	1,377 10	949 91
Prepaid expenses	109 81	186 86
Unamortized discount on securities and expenses...	2,829 47	
Miscellaneous	2,530 81	332 97
Corporate deficit		
Totals	\$170,425 27	\$79,758 12
<i>Liabilities.</i>		
Capital stock	\$102,511 00	\$27,300 00
Premium on capital stock.....		
Funded debt	47,800 00	
Assessment		
Notes payable	8,326 00	
Accounts payable	2,598 09	235 00
Interest and taxes accrued.....	556 50	
Miscellaneous	3,192 51	
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		15,388 15
Corporate surplus	5,441 17	36,834 97
Totals	\$170,425 27	\$79,758 12

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Northern Trinity Telephone and Telegraph Company	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	The Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company	Placer County Telephone Company
\$2,000 00	\$155,031 38 87,137 54	\$107,688 21 5,434 71	\$74,389,308 89 21,509,442 36	\$5,737 22 208 05	\$5,000 00 500 00
\$2,000 00	\$242,168 92	\$113,122 92	\$95,898,751 25	\$5,945 27	\$5,500 00
	\$9,158 85	\$8,646 66 1,514 40	\$12,615,173 50	\$1,535 95	
	\$9,158 85	\$10,161 06	\$12,615,173 50	\$1,535 95	
\$2,000 00 59 49	\$233,010 07 5,319 50	\$102,961 86 8,228 97	\$83,283,577 75 635,672 32 70,386 95 1,822,029 29	\$4,409 32 138 51 757 33 211 70	\$5,500 00
	1,584 95	860 12 642 80	8,767,367 34		
	5,515 26 564 05	820 83 10 09	1,361,507 45 149,163 13		
21 00		14,069 52 172 55	1,945,275 42 314,125 97		
	56,752 95				140 65
\$2,080 49	\$302,746 78	\$127,766 74	\$98,349,105 62	\$5,516 86	\$5,640 65
\$2,021 00	\$100,000 00	\$75,000 00	\$50,000,000 00	\$4,200 00	\$2,700 00
		41,000 00	40,802,000 00		
	70,000 00			800 00	
	109,554 21	2,073 14	5,468,999 25		2,440 65
	17,978 91	555 84	397,847 51		
	5,213 66	170 84	1,012,883 83 50,000 00		
					500 00
59 49		8,966 92	617,375 03	516 86	
\$2,080 49	\$302,746 78	\$127,766 74	\$98,349,105 62	\$5,516 86	\$5,640 65

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$239,179 51	\$100,000 00
Fixed capital installed since December 31, 1913.....	30,650 81	-----
Total fixed capital.....	\$269,830 32	\$100,000 00
Reserve for accrued depreciation.....Cr.	\$100,844 58	-----
Reserve for amortization of intangible capital.....Cr.	-----	-----
Total credit.....	\$100,844 58	-----
Net investment in fixed capital.....	\$168,985 74	\$100,000 00
Cash and deposits.....	37,034 86	72,690 36
Notes receivable.....	-----	2,292 06
Accounts receivable.....	1,878 14	111,656 80
Other current assets.....	-----	-----
Investments.....	-----	-----
Treasury securities.....	-----	-----
Working assets.....	3,808 25	1,195 65
Prepaid expenses.....	-----	-----
Unamortized discount on securities and expenses.....	-----	-----
Miscellaneous.....	1,500 00	-----
Corporate deficit.....	-----	77,538 68
Totals.....	\$213,206 99	\$365,373 55
<i>Liabilities.</i>		
Capital stock.....	\$100,000 00	\$100,000 00
Premium on capital stock.....	-----	-----
Funded debt.....	100,000 00	-----
Assessment.....	-----	-----
Notes payable.....	-----	-----
Accounts payable.....	3,854 95	265,373 55
Interest and taxes accrued.....	3,506 83	-----
Miscellaneous.....	2,845 21	-----
Reserves.....	-----	-----
Income invested since December 31, 1913, in fixed capital.....	-----	-----
Appreciation of fixed capital.....	-----	-----
Corporate surplus.....	3,000 00	-----
Totals.....	\$213,206 99	\$365,373 55

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Riverside Home Telephone and Telegraph Company	Roseville Telephone Company
\$33,540 75 2,712 72	\$12,434 51 7,644 31	\$1,500 00	\$4,445 60 7,368 10	\$291,321 57 2,518 73	\$11,000 00 8,444 05
\$36,253 47	\$20,078 82	\$1,500 00	\$11,813 70	\$293,840 30	\$19,444 05
\$2,556 84	\$3,726 75	\$60 00			\$1,500 00
\$2,556 84	\$3,726 75	\$60 00			\$1,500 00
\$33,696 63 262 21	\$16,352 07 1,120 11	\$1,440 00 82 65	\$11,813 70 1,119 35 100 00 861 02	\$293,840 30 22,321 97	\$17,944 05 290 27
510 96	60 35			156 50	336 25
1,500 00 755 66 13 41				9,308 09 43 31	520 00
34,793 81	150 64 82 99			212,042 50 157 75 41,200 55	69 06
860 97					
\$72,393 65	\$17,766 16	\$1,522 65	\$13,894 07	\$579,070 97	\$19,159 63
\$40,000 00	\$14,109 99	\$1,500 00	\$4,150 00	\$238,250 00	\$15,450 00
30,000 00				275,500 00	
951 43 160 97 1,281 25	1,062 52 467 01		3,000 00 380 72	526 43 62,000 00 2,794 54	1,001 50
			2,705 97		
	2,127 63	22 65	3,657 38		2,708 13
\$72,393 65	\$17,766 16	\$1,522 65	\$13,894 07	\$579,070 97	\$19,159 63

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Sacramento Valley Telephone Company	San Diego Home Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....		\$976,788 66
Fixed capital installed since December 31, 1913.....	\$354,311 09	25,424 63
Total fixed capital.....	\$354,311 09	\$1,002,213 29
Reserve for accrued depreciation.....Cr.	\$379 36	\$233,488 65
Reserve for amortization of intangible capital..Cr.		
Total credit	\$379 36	\$233,488 65
Net investment in fixed capital.....	\$353,931 73	\$768,724 64
Cash and deposits.....	3,120 49	15,799 47
Notes receivable		
Accounts receivable	7,054 43	470 93
Other current assets.....		1,835 07
Investments		36,458 29
Treasury securities		
Working assets	8,869 70	467 55
Prepaid expenses	693 97	
Unamortized discount on securities and expenses.....		729,315 00
Miscellaneous	203 80	
Corporate deficit	29,554 69	
Totals	\$403,428 81	\$1,553,070 95
<i>Liabilities.</i>		
Capital stock	\$193,800 00	\$730,500 00
Premium on capital stock.....		
Funded debt	190,000 00	735,800 00
Assessment		
Notes payable		
Accounts payable	17,912 65	1,187 34
Interest and taxes accrued.....	702 10	
Miscellaneous	1,014 06	91 50
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus		85,492 11
Totals	\$403,428 81	\$1,553,070 95

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

San Fernando Telephone and Telegraph Company	San Fernando Valley Home Telephone Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company
\$22,535 91 7,752 40	\$106,201 73 10,839 08	\$1 00 664 05	\$769,715 47	\$252,630 35 24,404 52	\$82,054 35 27,786 86
\$30,288 31	\$117,040 81	\$665 05	\$769,715 47	\$277,034 87	\$109,841 21
\$1,952 15	\$4,440 55		\$600 00	\$39,342 01	\$4,343 35 1,512 00
\$1,952 15	\$4,440 55		\$600 00	\$39,342 01	\$5,855 35
\$28,336 16 372 31	\$112,600 26 1,536 92	\$665 05 474 93	\$769,115 47 38,669 77	\$237,692 86 950 36 121 25	\$103,985 86 1,275 40
300 25 51 54	730 69	2,179 28	11,484 87 1,000 00	2,900 43	604 92 567 15
44,100 00		180 64	11,753 22 290 55	31,500 00 600 00	1,948 54 4 00
			11,019 51	157,119 68	16,601 68
1,462 48		500 51			
\$74,622 74	\$114,867 87	\$4,000 41	\$843,333 39	\$430,884 58	\$124,987 55
\$50,000 00	\$50,000 00	\$2,500 00	\$430,500 00	\$207,000 00	\$60,000 00
19,500 00	40,000 00 2,000 00 1,000 00		396,500 00	184,000 00	33,000 00
4,742 52 182 72 197 50	4,600 93 1,130 46	1,500 41	12,816 22 2,789 96 240 00	7,300 00 3,305 33 1,045 77 5,059 74 422 54	28,637 50 1,364 61 371 23 1,269 94
	16,136 48		487 21	22,751 20	344 27
\$74,622 74	\$114,867 87	\$4,000 41	\$843,333 39	\$430,884 58	\$124,987 55

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Sierra Madre Telephone and Telegraph Company	Sierra Telegraph Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$30,661 37	\$12,400 00
Fixed capital installed since December 31, 1913.....	1,985 22	-----
Total fixed capital.....	\$32,646 59	\$12,400 00
Reserve for accrued depreciation.....Cr.	-----	-----
Reserve for amortization of intangible capital..Cr.	-----	-----
Total credit	-----	-----
Net investment in fixed capital.....	\$32,646 59	\$12,400 00
Cash and deposits.....	1,392 67	-----
Notes receivable	-----	-----
Accounts receivable	316 98	-----
Other current assets.....	-----	-----
Investments	-----	-----
Treasury securities	-----	-----
Working assets	-----	-----
Prepaid expenses	-----	-----
Unamortized discount on securities and expenses.....	-----	-----
Miscellaneous	-----	-----
Corporate deficit	-----	-----
Totals	\$34,356 24	\$12,400 00
<i>Liabilities.</i>		
Capital stock	\$17,400 00	\$12,400 00
Premium on capital stock.....	-----	-----
Funded debt	-----	-----
Assessment	-----	-----
Notes payable	6,000 00	-----
Accounts payable	-----	-----
Interest and taxes accrued.....	-----	-----
Miscellaneous	-----	-----
Reserves	-----	-----
Income invested since December 31, 1913, in fixed capital	-----	-----
Appreciation of fixed capital.....	-----	-----
Corporate surplus	10,956 24	-----
Totals	\$34,356 24	\$12,400 00

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Siskiyou Telephone Company	Smeltzer Home Telephone and Telegraph Company	Southwestern Home Telephone Company	Suisun and Green Valley Telephone Company	Sunland Rural Telephone Company	The Tulare Home Telephone and Telegraph Company
\$18,885 31 8,008 77	\$21,433 49 2,280 57	\$455,784 54 47,935 78	\$4,651 70 -----	\$275 59 1,900 39	\$35,610 06 17,507 90
\$26,894 08	\$23,714 06	\$503,720 32	\$4,651 70	\$2,175 98	\$53,117 96
-----	\$13,554 83	\$13,215 14	-----	-----	\$19,304 16
-----	-----	-----	-----	-----	-----
-----	\$13,554 83	\$13,215 14	-----	-----	\$19,304 16
\$26,894 08 1,379 09	\$10,159 23 403 53	\$490,505 18 4,032 98	\$4,651 70 120 74	\$2,175 98 138 20	\$33,813 80 2,300 97
-----	360 44	167 29	-----	-----	-----
1,271 46	2,523 01	3,329 94	-----	-----	918 68
-----	-----	-----	-----	-----	160 50
-----	-----	-----	-----	-----	-----
-----	-----	21,820 08	-----	90 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	90,775 85	-----	126 00	-----
-----	-----	7,718 06	-----	-----	60 00
-----	-----	-----	-----	569 82	-----
\$29,544 63	\$13,446 21	\$618,349 38	\$4,772 44	\$3,100 00	\$37,253 95
\$10,000 00	\$3,895 00	\$88,769 50	\$3,500 00	\$2,100 00	\$24,930 00
-----	-----	419,000 00	-----	-----	-----
6,957 00 2,500 00 725 00	----- 1,000 00	----- 90,587 50 11,033 01	-----	----- 1,000 00	----- 8,000 00 387 94
-----	-----	6,635 47	-----	-----	383 49
-----	308 97	2,215 28	690 00	-----	-----
-----	-----	-----	-----	-----	-----
-----	1,269 89	-----	-----	-----	-----
9,362 63	6,972 35	108 62	582 44	-----	3,552 52
\$29,544 63	\$13,446 21	\$618,349 38	\$4,772 44	\$3,100 00	\$37,253 95

TABLE No 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914-----	\$2,734,068 94	\$3,855,872 04
Fixed capital installed since December 31, 1913-----	5,929 22	56,121 64
Total fixed capital-----	\$2,739,998 16	\$3,911,993 68
Reserve for accrued depreciation-----Cr.	-----	\$364,658 15
Reserve for amortization of intangible capital--Cr.	-----	-----
Total credit -----	-----	\$364,658 15
Net investment in fixed capital-----	\$2,739,998 16	\$3,547,335 53
Cash and deposits-----	2,105 00	109,499 57
Notes receivable-----	-----	-----
Accounts receivable-----	323,622 99	43,114 78
Other current assets-----	500 00	148,640 00
Investments-----	277,306 31	5,000 00
Treasury securities-----	-----	-----
Working assets-----	26,584 45	3,728 77
Prepaid expenses-----	-----	9,345 04
Unamortized discount on securities and expenses-----	-----	-----
Miscellaneous-----	245 25	50 00
Corporate deficit-----	86,223 53	-----
Totals-----	\$3,456,587 69	\$3,866,713 69
<i>Liabilities.</i>		
Capital stock-----	\$1,872,550 00	\$3,000,000 00
Premium on capital stock-----	-----	-----
Funded debt-----	1,345,500 00	690,000 00
Assessment-----	37,451 00	-----
Notes payable-----	56,478 70	-----
Accounts payable-----	15,308 69	17,665 63
Interest and taxes accrued-----	93,995 00	4,476 34
Miscellaneous-----	35,304 30	93,758 95
Reserves-----	-----	1,689 57
Income invested since December 31, 1913, in fixed capital-----	-----	-----
Appreciation of fixed capital-----	-----	-----
Corporate surplus-----	-----	49,123 20
Totals-----	\$3,456,587 69	\$3,866,713 69

¹Includes stock of subsidiary companies \$1,860,450.00.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$3,270 00	\$21,296 12	\$127,850,713 98	\$144,002 09	\$7,228 05	\$223,882,697 71
30 00	4,353 29	15,436,990 36	31,406 93	136 50	41,079,380 61
\$3,300 00	\$25,649 41	\$143,287,704 34	\$175,409 02	\$7,364 55	\$264,962,078 32
\$163 50	-----	\$10,888,319 37	\$21,260 10	-----	\$26,862,733 77
-----	-----	34,580 92	-----	-----	42,508 63
\$163 50	-----	\$10,922,900 29	\$21,260 10	-----	\$26,905,242 40
\$3,136 50	\$25,649 41	\$132,364,804 05	\$154,148 92	\$7,364 55	\$238,056,835 92
689 34	50 39	3,521,097 82	1,947 76	1,102 06	5,437,659 25
-----	114 56	1,195,576 08	3,000 00	-----	1,274,053 86
-----	1,263 94	7,954,252 75	2,002 79	-----	10,479,831 57
-----	-----	699,181 56	760 00	-----	856,107 02
-----	-----	11,320,249 51	-----	-----	20,421,254 46
-----	5,400 00	15,387,285 41	-----	-----	15,556,800 41
-----	-----	3,325,271 71	970 21	-----	5,083,530 73
-----	-----	215,440 41	173 90	-----	393,624 66
1,088 00	-----	-----	-----	-----	7,841,043 64
-----	-----	3,824,313 56	-----	-----	4,166,694 13
-----	-----	-----	-----	-----	528,703 10
\$4,913 84	\$32,478 30	\$179,807,472 86	\$163,003 58	\$8,466 61	\$310,096,138 75
\$3,840 00	\$25,000 00	\$101,647,176 66	\$60,000 00	\$4,500 00	\$167,535,694 16
-----	-----	31,994,000 00	52,400 00	-----	1,090 00
-----	-----	-----	-----	-----	82,740,164 50
-----	2,500 00	12,879,795 59	-----	-----	51,248 50
-----	1,391 59	3,139,542 35	1,637 89	60 00	13,608,201 61
-----	-----	1,302,600 86	1,657 50	-----	11,032,985 32
-----	-----	4,276,288 81	3,804 30	-----	2,121,631 41
-----	-----	-----	64 94	-----	6,483,071 28
30 00	-----	-----	20,435 06	136 50	142,265 40
-----	-----	-----	-----	-----	37,812 51
1,043 84	3,586 71	24,568,068 59	23,003 89	3,770 11	24,288 74
-----	-----	-----	-----	-----	26,317,685 32
\$4,913 84	\$32,478 30	\$179,807,472 86	\$163,003 58	\$8,466 61	\$310,096,138 75

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Alpaugh Telephone and Telegraph Company	Butte Valley Telephone Company
Operating revenues	\$427 37	\$538 75
Operating expenses	491 09	309 23
Net operating revenue		\$229 52
Net operating loss	\$63 72	
Nonoperating revenue		
Gross corporate income		\$229 52
Gross corporate loss	\$63 72	
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions		
Rent deductions		
Taxes	\$25 00	
Miscellaneous deductions		
Total deductions	\$25 00	
Net corporate income for year		\$229 52
Net corporate loss for year	\$88 72	
Dividends		330 00
Miscellaneous additions to income		163 30
Miscellaneous deductions from income		
Surplus on December 31, 1915	22 35	358 10
Deficit on December 31, 1915		
Surplus on December 31, 1916		420 92
Deficit on December 31, 1916	66 37	

¹Transferred to electric.²Includes difference to balance of \$299.05.

No. 2.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

California Telephone and Light Company	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese, Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company
\$52,535 60 29,341 34	\$1,473 35 1,253 54	\$625 45 543 96	\$276 59 214 56	\$3,118 56 3,272 89	\$31,404 06 22,735 72
\$23,194 26	\$219 81	\$81 49	\$62 03	\$154 33	\$8,668 34
754 31		43 40			12 96
\$23,948 57	\$219 81	\$124 89	\$62 03	\$154 33	\$8,681 30
\$161 25					
10,859 37				\$114 95	\$1,680 00
184 96				2 40	4,200 00
1,253 32					1,380 00
2,395 55			\$3 00	230 56	1,285 29
2,621 71					522 72
\$17,476 16			\$3 00	\$347 91	\$9,068 01
\$6,472 41	\$219 81	\$124 89	\$59 03	\$502 24	\$386 71
		20 00	30 00	112 41	254 34
16,472 41	1,314 32			382 16	283 84
		164 87	79 14	85 84	90 80
	1,534 13		9 89		
		19 98		686 15	507 01

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Corona Home Telephone and Telegraph Company ¹	Corona Union Telephone and Telegraph Company
Operating revenues -----		\$14,408 82
Operating expenses -----		8,637 82
Net operating revenue -----		\$5,771 00
Net operating loss -----		
Nonoperating revenue -----	\$4,877 14	
Gross corporate income -----	\$4,877 14	\$5,771 00
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----	\$2,060 15	
Other interest deductions -----		
Rent deductions -----		\$4,754 25
Taxes -----		1,006 80
Miscellaneous deductions -----		
Total deductions -----	\$2,060 15	\$5,761 05
Net corporate income for year -----	\$2,816 99	\$9 95
Net corporate loss for year -----		
Dividends -----	1,904 64	
Miscellaneous additions to income -----	120 00	12 60
Miscellaneous deductions from income -----	25 65	22 55
Surplus on December 31, 1915 -----	1,494 27	
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	2,500 97	
Deficit on December 31, 1916 -----		

¹Leased to Corona Union Telephone and Telegraph Company.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Consolidated Utilities Company	Del Norte Peoples Telephone Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company	Ducor California Hot Springs Telephone and Telegraph Co.	Eel River and Southern Telephone Company
\$16,379 81 8,774 02	\$6,140 49 4,327 23	\$3,058 84 2,366 86	\$13,956 18 8,701 51	\$1,768 27 1,350 68	\$8,141 14 6,151 08
\$7,605 79	\$1,813 26	\$691 98	\$5,254 67	\$417 59	\$1,990 09
			295 75		21 00
\$7,605 79	\$1,813 26	\$691 98	\$5,550 42	\$417 59	\$2,011 09
			\$750 00		
\$350 00	\$106 90		55 01		
	196 65			\$195 70	\$630 32
873 83	359 37	\$114 45	929 03	64 20	365 69
\$1,223 83	\$662 92	\$114 45	\$1,734 04	\$259 90	\$996 01
\$6,381 96	\$1,150 34	\$577 53	\$3,816 38	\$157 69	\$1,015 08
2,964 80		440 24	3,000 00		844 00
			500 75	28 50	
1,775 11	678 08	107 52	171 77		
16,398 20	681 04	819 36	4,038 78	443 79	2,599 23
18,040 25	1,153 35	849 13	5,184 14	629 98	2,770 31

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Empire Telephone Company	Federal Telegraph Company ¹
Operating revenue	\$973 22	\$294,582 47
Operating expenses	1,053 70	263,827 96
Net operating revenue		\$30,754 51
Net operating loss	\$80 48	
Nonoperating revenue		
Gross corporate income		\$30,754 51
Gross corporate loss	\$80 48	
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions	\$121 00	
Rent deductions		
Taxes	45 28	
Miscellaneous deductions		
Total deductions	\$166 28	
Net corporate income for year		\$30,754 51
Net corporate loss for year	\$246 76	
Dividends		
Miscellaneous additions to income	² 261 00	
Miscellaneous deductions from income		
Surplus on December 31, 1915		60,647 31
Deficit on December 31, 1915	342 25	
Surplus on December 31, 1916		91,401 82
Deficit on December 31, 1916	328 01	

¹Revenue and expenses not segregated.²Difference to balance.³Estimated. No interest or rent deductions reported.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Fowler Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone and Telegraph Company	Home Telephone Company of Colusa	Home Telephone Company of Corvina
\$7,830 09 4,543 38	\$9,142 56 6,236 19	\$596 95 509 96	\$2,125,943 22 1,421,632 28	\$39 52 12 56	\$38,963 31 24,357 02
\$3,286 71	\$2,906 37	\$86 99	\$704,310 94	\$26 96	\$14,606 29
	104 58		23,221 83		
\$3,286 71	\$3,010 95	\$86 99	\$727,532 77	\$26 96	\$14,606 29
			\$2,400 00		
			203,500 00		\$4,124 50
		\$28 67	138 19		236 35
	\$198 96		47 29		81 01
\$336 80	572 00	41 27	122,032 24	\$0 56	2,225 43
*622 51	11 60	17 05	26,402 57		120 00
\$959 31	\$782 56	\$86 99	\$354,520 29	\$0 56	\$6,787 29
\$2,327 40	\$2,228 39		\$373,012 48	\$26 40	\$7,819 00
	1,032 00		150,000 00		7,399 00
	85 11		86,000 00		
	5 51	\$5 05	82,728 18		780 00
7,158 18	8,195 99	886 57	168,941 33	407 26	7,852 20
9,485 58	9,471 98	881 52	395,225 63	433 66	7,492 20

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Home Telephone and Telegraph Company of Pasadena	Home Telephone and Telegraph Company of Santa Barbara	Home Telephone and Telegraph Co. of Santa Barbara County
Operating revenue -----	\$303,546 59	\$113,925 53	-----
Operating expenses -----	225,047 71	69,153 67	-----
Net operating revenue -----	\$78,498 88	\$44,771 86	-----
Net operating loss -----	-----	-----	-----
Nonoperating revenue -----	-----	1,298 74	-----
Gross corporate income -----	\$78,498 88	\$46,070 60	-----
Gross corporate loss -----	-----	-----	-----
<i>Deductions.</i>			
Nonoperating revenue deductions -----	-----	-----	-----
Interest accrued on funded debt -----	\$23,575 00	\$16,041 67	-----
Other interest deductions -----	54,354 07	2,983 18	\$748 16
Rent deductions -----	13,775 73	1,420 45	-----
Taxes -----	17,643 82	6,677 28	-----
Miscellaneous deductions -----	2,115 01	8,346 78	-----
Total deductions -----	\$111,463 63	\$35,469 36	\$748 16
Net corporate income for year -----	-----	\$10,601 24	-----
Net corporate loss for year -----	\$32,964 75	-----	\$748 16
Dividends -----	-----	-----	-----
Miscellaneous additions to income -----	34 37	-----	-----
Miscellaneous deductions from income -----	9,111 50	-----	-----
Surplus on December 31, 1915 -----	-----	101,902 90	1,556 36
Deficit on December 31, 1916 -----	138,468 30	-----	-----
Surplus on December 31, 1916 -----	-----	112,504 14	808 20
Deficit on December 31, 1916 -----	180,510 18	-----	-----

¹Leased to Home Telephone and Telegraph Company of Santa Barbara.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Honey Lake Valley Mutual Telephone Association ¹	Imperial Telephone Company	Interstate Telegraph Company	Kerman Telephone Company	Kern Mutual Telephone Company	Lindsay Home Telephone and Telegraph Company
\$4,578 61 3,833 15	\$69,841 18 61,743 18	\$68,102 75 42,324 92	\$2,538 26 1,649 99	\$62,617 51 51,908 65	\$9,436 99 5,855 07
\$745 46	\$8,098 00	\$25,777 83	\$888 27	\$10,708 86	\$3,581 92
-----	4 61	165 43	-----	-----	16 23
\$745 46	\$8,102 61	\$25,943 26	\$888 27	\$10,708 86	\$3,598 15
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	\$31 11
\$700 00	\$10,915 60	\$2,444 34	\$140 00	-----	384 00
-----	3,122 29	800 62	180 00	\$585 50	360 00
-----	2,690 87	1,815 00	117 28	3,723 21	493 25
-----	1,265 11	227 79	25 70	-----	889 82
\$700 00	\$17,993 87	\$20,287 75	\$462 98	\$4,308 71	\$2,158 18
\$45 46	-----	\$5,655 51	\$425 29	\$6,400 15	\$1,439 97
-----	\$9,891 26	-----	-----	14,500 00	1,500 00
-----	-----	591 02	-----	-----	-----
-----	1,714 65	64 21	278 57	-----	-----
-----	4,218 14	-----	-----	168,351 41	1,702 33
1,208 34	-----	34,981 82	4,808 25	-----	-----
-----	-----	-----	-----	160,251 56	1,642 30
1,162 88	7,387 77	28,799 50	4,661 53	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	McFarland Telephone Company
Operating revenue -----	\$14,570 51	\$3,383 89	\$954 65
Operating expenses -----	9,586 09	3,357 67	549 06
Net operating revenues -----	\$4,984 42	\$26 22	\$405 59
Net operating loss -----			
Nonoperating revenue -----	36 30		15 00
Gross corporate income -----	\$5,020 72	\$26 22	\$420 59
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----		\$1,500 00	
Other interest deductions -----	\$48 43		\$39 78
Rent deductions -----	747 20		
Taxes -----	621 72		37 15
Miscellaneous deductions -----	84 00		
Total deductions -----	\$1,501 35	\$1,500 00	\$76 93
Net corporate income for year -----	\$3,519 37		\$343 66
Net corporate loss for year -----		\$1,473 78	
Dividends -----	1,860 47		
Miscellaneous additions to income -----	465 91		
Miscellaneous deductions from income -----	255 26		
Surplus on December 31, 1915 -----	6,727 81		
Deficit on December 31, 1915 -----		6,549 98	
Surplus on December 31, 1916 -----	8,597 36		343 66
Deficit on December 31, 1916 -----		8,023 76	

¹Transferred to electric.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada, California and Oregon Telephone and Telegraph Co.	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Ontario and Upland Telephone Company
\$22,855 70	\$3,292 97	\$30,050 18	\$25,200 39	1,101 59	\$40,410 56
15,943 20	1,332 55	19,765 43	16,575 83	1,101 59	41,098 90
\$6,912 50	\$1,960 42	\$10,284 75	\$8,624 56	-----	-----
129 50	-----	374 86	136 29	-----	\$688 34
\$7,042 00	\$1,960 42	\$10,659 61	\$8,760 85	-----	-----
-----	-----	-----	-----	-----	\$688 34
\$1,500 00	-----	\$2,595 60	-----	-----	-----
259 20	-----	861 19	-----	-----	\$7,050 25
24 00	-----	1,028 18	\$120 00	-----	996 38
1,284 96	-----	1,174 21	1,064 16	-----	2,549 58
-----	-----	372 18	82 51	-----	205 37
\$3,068 16	-----	\$6,031 36	\$1,266 67	-----	\$10,801 58
\$3,973 84	\$1,960 42	\$4,628 25	\$7,494 18	-----	-----
1,251 25	-----	2,537 64	1,365 00	-----	\$11,489 92
-----	-----	42 51	7 12	-----	-----
-----	1,960 42	272 45	1,449 39	-----	1,310 10
-----	-----	3,580 50	32,148 06	\$59 49	-----
4,467 72	-----	5,441 17	36,834 97	59 49	43,952 93
1,745 13	-----	-----	-----	-----	56,752 95

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Ornard Home Telephone Company	The Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company
Operating revenue -----	\$20,804 99	\$20,248,565 46	\$2,317 76
Operating expenses -----	14,017 47	14,591,146 97	2,312 36
Net operating revenues -----	\$6,787 52	\$5,657,418 49	\$5 40
Net operating loss -----			
Nonoperating revenue -----		467,846 50	
Gross corporate income -----	\$6,787 52	\$6,125,264 99	\$5 40
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----	\$2,050 00	\$2,043,799 26	
Other interest deductions -----		231,606 00	\$32 50
Rent deductions -----	368 10	290,776 73	399 41
Taxes -----	1,116 39	991,428 37	91 46
Miscellaneous deductions -----	611 40	300,726 97	
Total deductions -----	\$4,145 89	\$3,858,337 33	\$523 37
Net corporate income for year -----	\$2,641 63	\$2,266,927 66	
Net corporate loss for year -----			\$517 97
Dividends -----		1,920,000 00	
Miscellaneous additions to income -----		2,781 22	
Miscellaneous deductions from income -----	182 87	552,337 26	
Surplus on December 31, 1915 -----	6,508 16	820,003 41	1,034 83
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----	8,966 92	617,375 03	516 86
Deficit on December 31, 1916 -----			

¹No classification for telegraph companies.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Placer County Telephone Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ¹	Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company
\$1,616 00 1,559 41	\$73,793 64 41,981 33	\$434,509 67 474,429 49	\$7,485 72 5,948 37	\$8,139 52 6,293 52	\$180 36 170 50
\$56 59	\$31,812 31		\$1,537 35	\$1,846 00	\$9 86
	1,162 48	\$39,919 82		39 05	
\$56 59	\$32,974 79		\$1,537 35	\$1,885 05	\$9 86
		\$39,919 82			
	\$5,469 00		\$1,425 00		
	880 31			\$10 76	
\$223 00	420 00		209 00	417 60	
68 02	3,282 32		323 45	346 70	\$7 80
	7,837 90		214 09		
\$291 02	\$17,889 53		\$2,171 54	\$775 06	\$7 80
	\$15,085 26			\$1,109 99	\$2 06
\$234 43	6,000 00	\$39,919 82	\$634 19	826 20	
	9,418 85				30 00
	18,504 11			37 66	
93 78	3,000 00			1,881 50	
		37,618 86	226 78		9 41
	3,000 00			2,127 63	22 65
140 65		77,538 68	860 97		

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Rio Vista Telephone and Telegraph Company	Riverside Home Telephone and Telegraph Company	Roseville Telephone Company
Operating revenue -----	\$5,972 34	\$17,169 28	\$11,207 32
Operating expenses -----	2,748 38	15,131 96	7,708 24
Net operating revenue -----	\$3,223 96	\$2,037 32	\$3,499 08
Net operating loss -----			
Nonoperating revenue -----	750 00	1,362 41	1 35
Gross corporate income -----	\$3,973 96	\$3,399 73	\$3,500 43
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$78 17	\$272 81	
Interest accrued on funded debt -----		13,775 00	
Other interest deductions -----	294 56		
Rent deductions -----	122 50	120 00	\$260 62
Taxes -----	216 27	1,129 39	518 69
Miscellaneous deductions -----			
Total deductions -----	\$711 50	\$15,297 20	\$779 31
Net corporate income for year -----	\$3,262 46		\$2,721 12
Net corporate loss for year -----		\$11,897 47	
Dividends -----			1,434 48
Miscellaneous additions to income -----			1 27
Miscellaneous deductions from income -----	1,167 28		
Surplus on December 31, 1915 -----	1,562 20		1,420 22
Deficit on December 31, 1915 -----		29,303 08	
Surplus on December 31, 1916 -----	3,657 38		2,708 13
Deficit on December 31, 1916 -----		41,200 55	

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Sacramento Valley Telephone Company	San Diego Home Telephone Company	San Fernando Telephone and Telegraph Company	San Fernando Valley Home Telephone Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company
\$62,446 63 67,195 83	\$120,291 65 89,446 87	\$9,472 30 8,650 05	\$21,393 49 17,880 10	\$1,525 43 1,778 42	\$15,032 54 12,056 15
	\$30,844 78	\$822 25	\$3,513 39	\$252 99	\$2,976 39
\$4,749 20 25 74					
\$4,723 46	\$30,844 78	\$822 25	\$3,513 39	\$252 99	\$2,976 39
\$1 00	\$3,653 85				
11,400 00	18,035 00	\$1,257 89	\$1,935 00		\$1,652 12
32 00	295 40		70 00		
6,929 23	1,260 00		2,509 71		99 50
1,627 12	7,588 30	442 85	867 33	\$94 01	708 97
1,250 00	12 23	2 50	37 84		28 59
\$21,239 35	\$30,844 78	\$1,703 24	\$5,419 88	\$94 01	\$2,489 18
					\$487 21
\$25,962 81		\$880 99	\$1,906 49	\$347 00	
1,647 15					
	\$85,492 11		18,042 97		
1,944 73		581 49		153 51	
	85,492 11		16,136 48		487 21
29,554 69		1,462 48		500 51	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company
Operating revenue -----	\$51,122 95	\$13,905 76	\$12,245 79
Operating expenses -----	31,497 73	11,167 01	8,405 21
Net operating revenue -----	\$19,625 22	\$2,738 75	\$3,840 58
Net operating loss -----			
Nonoperating revenue -----			101 38
Gross corporate revenue -----	\$19,625 22	\$2,738 75	\$3,941 96
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----	\$9,276 00	\$1,650 00	
Other interest deductions -----	840 00	1,496 56	\$493 14
Rent deductions -----		268 17	
Taxes -----	3,250 00	711 90	456 95
Miscellaneous deductions -----	980 55	565 08	33 77
Total deductions -----	\$14,346 55	\$4,691 71	\$983 86
Net corporate income for year -----	\$5,278 67		\$2,958 10
Net corporate loss for year -----		\$1,952 96	
Dividends -----			1,044 00
Miscellaneous additions to income -----	2,302 49	75 00	
Miscellaneous deductions from income -----	600 00	16 50	1,455 08
Surplus on December 31, 1915 -----	15,770 04	2,238 73	10,497 22
Deficit on December 31, 1915 -----			
Surplus on December 31, 1916 -----	22,751 20	344 27	10,956 24
Deficit on December 31, 1916 -----			

¹Expenses paid by Sierra Railway Company of California.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Sierra Telegraph Company ¹	Siskiyou Telephone Company	Smeltzer Home Telephone and Telegraph Company	Southwestern Home Telephone Company	Suisun and Green Valley Telephone Company	Sunland Rural Telephone Company
\$152 15	\$8,672 71	\$5,839 97	\$80,252 16	\$1,117 09	\$1,587 01
-----	4,417 09	3,842 64	47,484 40	528 65	950 78
\$152 15	\$4,255 62	\$1,997 33	\$32,767 76	\$588 44	\$636 23
-----	-----	-----	175 00	-----	-----
\$152 15	\$4,255 62	\$1,997 33	\$32,942 76	\$588 44	\$636 23
-----	-----	-----	-----	-----	-----
-----	-----	-----	\$16,125 00	-----	-----
-----	\$120 39	\$50 00	8,084 96	\$6 00	\$77 00
-----	220 00	137 00	6,210 57	-----	47 80
-----	230 26	272 52	4,504 63	-----	64 03
-----	-----	319 13	-----	-----	-----
-----	\$570 65	\$778 65	\$34,925 16	\$6 00	\$188 83
\$152 15	\$3,684 97	\$1,218 68	-----	\$582 44	\$447 40
-----	-----	-----	\$1,982 40	-----	-----
152 15	-----	784 00	852 17	-----	-----
-----	361 23	1,583 80	11,564 12	-----	-----
-----	6,038 89	8,121 47	12,802 97	-----	-----
-----	-----	-----	-----	-----	1,017 22
-----	9,362 63	6,972 35	108 62	582 44	-----
-----	-----	-----	-----	-----	569 82

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	The Tulare Home Telephone and Telegraph Company	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.
Operating revenue	\$17,750 52	\$159,445 88	\$331,317 68
Operating expenses	12,774 75	101,099 08	278,803 45
Net operating revenue.....	\$4,975 77	\$58,346 80	\$52,514 23
Net operating loss.....			
Nonoperating revenue	130 22	10,685 60	3,979 40
Gross corporate revenue.....	\$5,105 99	\$69,032 40	\$56,493 63
Gross corporate loss.....			
<i>Deductions.</i>			
Nonoperating revenue deductions.....		\$1,292 13	
Interest accrued on funded debt.....		69,100 00	\$27,700 00
Other interest deductions.....	\$640 30	1,729 91	
Rent deductions	752 00	1,873 33	7,831 17
Taxes	739 88	7,082 92	14,351 34
Miscellaneous deductions	19 25	2,683 02	6,000 00
Total deductions	\$2,151 43	\$83,761 31	\$55,882 51
Net corporate income for year.....	\$2,954 56		\$611 12
Net corporate loss for year.....		\$14,728 91	
Dividends	2,493 00		
Miscellaneous additions to income.....			2,702 99
Miscellaneous deductions from income.....			16,629 53
Surplus on December 31, 1915.....	3,090 96		62,438 62
Deficit on December 31, 1915.....		71,494 62	
Surplus on December 31, 1916.....	3,552 52		49,123 20
Deficit on December 31, 1916.....		86,223 53	

—Concluded.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$484 50 154 00	\$5,772 46 4,347 29	\$61,919,140 52 43,018,328 45	\$44,985 87 27,258 04	\$2,687 32 1,821 37	\$87,127,136 92 61,304,806 57
\$330 50	\$1,425 17	\$18,900,812 07	\$17,727 83	\$865 95	\$25,822,330 35
16 47	-----	1,702,460 09	804 87	-----	2,221,048 49
\$346 97	\$1,425 17	\$20,603,272 16	\$18,532 70	\$865 95	\$28,043,378 84
-----	-----	-----	-----	-----	-----
-----	-----	\$24,000 00	-----	-----	\$31,890 32
-----	-----	1,331,850 00	\$2,620 00	-----	3,842,420 51
-----	\$239 06	2,325 39	-----	-----	335,673 92
\$145 80	-----	3,707,460 22	-----	-----	4,060,959 31
25 13	-----	1,557,000 00	2,691 36	\$109 96	2,774,147 16
-----	146 30	418,807 01	239 41	-----	784,447 47
\$170 93	\$385 36	\$7,041,442 62	\$5,550 77	\$109 96	\$11,829,540 69
\$176 04	\$1,039 81	\$13,561,829 54	\$12,981 93	\$755 99	\$16,213,838 15
-----	-----	5,984,566 75	6,600 00	270 00	8,115,099 62
-----	-----	1,892,162 73	2,491 60	-----	109,384 53
867 80	2,546 90	18,882,968 53	1,755 58	136 50	2,609,995 73
-----	-----	-----	15,885 94	3,420 62	20,190,854 89
1,043 84	3,586 71	24,568,068 59	23,003 89	3,770 11	25,788,982 22
-----	-----	-----	-----	-----	-----

TABLE

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Alpaugh Telephone and Telegraph Company	Butte Valley Telephone Company
<i>Exchange Service Revenues.</i>		
Subscribers station revenues.....	\$328 70	\$538 75
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$328 70	\$538 75
<i>Toll Service Revenues.</i>		
Message tolls	\$98 67	
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....	\$98 67	
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....		
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....		
Grand totals	\$427 37	\$538 75

No. 3.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

California Telephone and Light Company	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese, Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company
\$29,917 74	\$1,469 85	\$248 00	-----	\$2,689 46	\$23,131 84
2,154 80	-----	-----	-----	5 70	-----
-----	-----	3 25	-----	-----	-----
\$32,072 54	\$1,469 85	\$251 25	-----	\$2,695 16	\$23,131 84
\$16,650 84	-----	\$60 02	-----	\$381 30	\$7,707 07
-----	-----	-----	\$276 59	-----	-----
83 78	-----	-----	-----	-----	-----
3,522 44	-----	-----	-----	-----	-----
\$20,257 06	-----	\$60 02	\$276 59	\$381 30	\$7,707 07
-----	-----	-----	-----	-----	\$123 20
\$206 00	-----	-----	-----	\$42 10	-----
-----	\$3 50	\$314 18	-----	-----	441 95
-----	-----	-----	-----	-----	-----
\$206 00	\$3 50	\$314 18	-----	\$42 10	\$565 15
\$52,535 60	\$1,473 35	\$625 45	\$276 59	\$3,118 56	\$31,404 06

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Corona Home Telephone and Telegraph Company ¹	Corona Union Telephone and Telegraph Company
<i>Exchange Service Revenues.</i>		
Subscriber's station revenues.....		\$13,319 60
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....		\$13,319 60
<i>Toll Service Revenues.</i>		
Message tolls		\$931 57
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....		\$931 57
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		
Other telegraph service charges.....		
Advertising and directory.....		\$157 65
Rents from other operating property.....		
Other miscellaneous revenue.....		
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....		\$157 65
Grand totals		\$14,408 82

¹Leased to Corona Union Telephone and Telegraph Company.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Consolidated Utilities Company	Del Norte Peoples Telephone Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company	Ducor-California Hot Springs Telephone and Telegraph Co.	Eel River and Southern Telephone Company
\$14,304 85	\$2,749 90	\$2,647 96	\$12,107 90	\$401 55	\$7,301 04
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$14,304 85	\$2,749 90	\$2,647 96	\$12,107 90	\$401 55	\$7,301 04
\$1,723 31	\$3,100 95	\$364 21	\$1,687 30	\$1,294 62	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	72 10	-----
-----	-----	-----	-----	-----	-----
-----	45 20	-----	-----	-----	\$840 10
\$1,723 31	\$3,146 15	\$364 21	\$1,687 30	\$1,366 72	\$840 10
-----	-----	-----	-----	-----	-----
-----	\$22 45	-----	\$25 05	-----	-----
-----	152 34	\$46 67	4 43	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	131 50	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$351 65	69 65	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$351 65	\$244 44	\$46 67	\$160 98	-----	-----
-----	-----	-----	-----	-----	-----
\$16,379 81	\$6,140 49	\$3,058 84	\$13,956 18	\$1,768 27	\$8,141 14

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Empire Telephone Company	Federal Telegraph Company ¹
<i>Exchange Service Revenues.</i>		
Subscribers' station revenues.....	\$973 22	
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$973 22	
<i>Toll Service Revenues.</i>		
Message tolls		
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....		
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....		
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....		
Grand totals	\$973 22	\$294,582 47

¹Not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fowler Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone and Telegraph Company	Home Telephone Company of Colusa	Home Telephone Company of Covina
\$6,560 56	\$7,501 30	\$411 06	\$1,921,528 16		\$37,285 76
883 87	5 45		109,042 58		
	51 50				
			8,589 22		
			600 00		
			17,344 57		16 50
160 80					
\$7,605 23	\$7,558 25	\$411 06	\$2,057,104 53		\$37,302 26
	\$1,584 31	\$185 89	\$28,957 46	\$39 52	\$1,296 25
	\$1,584 31	\$185 89	\$28,957 46	\$39 52	\$1,296 25
\$12 05					
198 00			\$38,511 23		\$364 80
			180 00		
14 81			1,190 00		
\$224 86			\$39,881 23		\$364 80
\$7,830 09	\$9,142 56	\$596 95	\$2,125,943 22	\$39 52	\$38,963 31

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Home Telephone and Telegraph Company of Pasadena	Home Telephone and Telegraph Company of Santa Barbara	Home Telephone and Telegraph Co. of Santa Barbara County ¹
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues.....	\$282,143 54	\$96,687 27	-----
Public pay station revenues.....	1,380 08	137 75	-----
Miscellaneous exchange service revenues.....			-----
Service stations.....			-----
Private exchange lines.....	696 35	3,184 00	-----
Minor rents of exchange plant.....	725 94		-----
Other exchange revenues.....			-----
Total exchange service revenue.....	\$284,945 91	\$100,009 02	-----
<i>Toll Service Revenues.</i>			
Message tolls.....	\$13,356 64	\$12,211 31	-----
Miscellaneous toll line revenues.....			-----
Leased toll lines.....			-----
Telegraph tolls.....		729 70	-----
Telegraph service on toll lines.....			-----
Minor rents of toll plant.....			-----
Other toll line revenues.....			-----
Total toll service revenue.....	\$13,356 64	\$12,941 01	-----
<i>Miscellaneous Operating Revenues.</i>			
Messenger service.....			-----
Telegraph commissions.....	\$643 55		-----
Other telegraph service charges.....			-----
Advertising and directory.....	3,989 49	\$975 50	-----
Rents from other operating property.....	600 00		-----
Other miscellaneous revenue.....	11 00		-----
License revenue.....Cr.			-----
License revenue.....Dr.			-----
Total miscellaneous operating revenue.....	\$5,244 04	\$975 50	-----
Grand totals.....	\$303,546 59	\$113,925 53	-----

¹Leased to Home Telephone and Telegraph Company of Santa Barbara.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Honey Lake Valley Mutual Telephone Association	Imperial Telephone Company	Interstate Telephone Company	Kerman Telephone Company	Kern Mutual Telephone Company	Lindsay Home Telephone and Telegraph Company
\$3,390 65	\$42,577 15	\$14,925 07	\$2,234 86 40	\$33,027 58	\$6,800 71
	737 02				
	84 00				
	66 72				
\$3,390 65	\$43,464 89	\$14,925 07	\$2,235 26	\$33,027 58	\$6,800 71
\$878 08	\$25,196 99	\$16,847 51		\$25,728 98	\$2,346 11
		30,800 72			
264 33		4,482 20			
	34 80	20 40			
			\$303 00		
\$1,142 41	\$25,231 79	\$52,150 83	\$303 00	\$25,728 98	\$2,346 11
	\$555 50				
		\$616 57			
	584 80	213 50		\$459 45	
\$45 55	4 20	196 78		3,401 50	\$290 17
\$45 55	\$1,144 50	\$1,026 85		\$3,860 95	\$290 17
\$4,578 61	\$69,841 18	\$68,102 75	\$2,538 26	\$62,617 51	\$9,436 99

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	McFarland Telephone Company
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues.....	\$12,073 88	\$2,795 45	\$692 80
Public pay station revenues.....	52 00		
Miscellaneous exchange service revenues.....			
Service stations.....			
Private exchange lines.....			
Minor rents of exchange plant.....			
Other exchange revenues.....	72 50		
Total exchange service revenue.....	\$12,198 38	\$2,795 45	\$692 80
<i>Toll Service Revenues.</i>			
Message tolls.....	\$2,186 43	\$397 90	\$261 85
Miscellaneous toll line revenues.....			
Leased toll lines.....			
Telegraph tolls.....			
Telegraph service on toll lines.....			
Minor rents of toll plant.....			
Other toll line revenues.....		158 64	
Total toll service revenue.....	\$2,186 43	\$556 54	\$261 85
<i>Miscellaneous Operating Revenues.</i>			
Messenger service.....		\$31 90	
Telegraph commissions.....			
Other telegraph service charges.....			
Advertising and directory.....	\$177 50		
Rents from other operating property.....			
Other miscellaneous revenue.....	8 20		
License revenue.....Cr.			
License revenue.....Dr.			
Total miscellaneous operating revenue.....	\$185 70	\$31 90	
Grand totals.....	\$14,570 51	\$3,383 89	\$954 65

¹Debit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada-California and Oregon Telephone and Telegraph Co.	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Ontario and Upland Telephone Company
\$19,820 28	\$2,750 25	\$7,492 64	\$2,028 15	\$684 00	\$38,307 19 34 45
					24 50
					23 87
		399 96			
\$19,820 28	\$2,750 25	\$7,892 60	\$2,028 15	\$684 00	\$38,390 01
\$2,880 42	\$542 72	\$11,662 77 10,393 59	\$22,503 68	\$245 92	\$2,757 05
			445 71		
		63 07		171 67	
\$2,880 42	\$542 72	\$22,119 43	\$22,949 39	\$417 59	\$2,757 05
		\$38 15	¹ \$2 30		\$11 35
\$102 50					1,068 50
52 50			225 15		35 07
					'9 04
					¹ 1,842 38
\$155 00		\$38 15	\$222 85		¹ \$736 50
\$22,855 70	\$3,292 97	\$30,050 18	\$25,200 39	\$1,101 59	\$40,410 56

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Oxnard Home Telephone Company	The Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues.....	\$19,205 91	\$14,717,193 63	\$1,971 00
Public pay station revenues.....		532,835 47	
Miscellaneous exchange service revenues.....			
Service stations.....		136,296 84	
Private exchange lines.....		66,616 37	
Minor rents of exchange plant.....		37,175 02	
Other exchange revenues.....			
Total exchange service revenue.....	\$19,205 91	\$15,470,117 33	\$1,971 00
<i>Toll Service Revenues.</i>			
Message tolls.....	\$1,176 39	\$5,074,018 50	\$346 76
Miscellaneous toll line revenues.....			
Leased toll lines.....		58,242 29	
Telegraph tolls.....		3,067 29	
Telegraph service on toll lines.....		141,555 65	
Minor rents of toll plant.....		20,698 25	
Other toll line revenues.....			
Total toll service revenue.....	\$1,176 39	\$5,297,581 98	\$346 76
<i>Miscellaneous Operating Revenues.</i>			
Messenger service.....		\$15,894 70	
Telegraph commissions.....		14,569 27	
Other telegraph service charges.....			
Advertising and directory.....	\$101 66	297,636 23	
Rents from other operating property.....		27,473 74	
Other miscellaneous revenue.....	321 03	7,654 56	
License revenue.....Cr.		1,842 38	
License revenue.....Dr.		¹ 904,204 73	
Total miscellaneous operating revenue.....	\$422 69	¹ \$539,133 85	
Grand totals.....	\$20,804 99	\$20,248,565 46	\$2,317 76

¹No classification for telegraph companies.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Placer County Telephone Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ¹	Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company
\$1,591 00	\$69,776 99		\$6,665 07	\$6,524 63	\$180 00
25 00	2 40			19 50	
					36
\$1,616 00	\$69,779 39		\$6,665 07	\$6,544 13	\$180 36
	\$2,607 73		\$820 65	\$1,595 39	
	300 00				
	\$2,907 73		\$820 65	\$1,595 39	
	\$291 12				
	725 40				
	90 00				
	\$1,106 52				
\$1,616 00	\$73,793 64	¹ \$434,509 67	\$7,485 72	\$8,139 52	\$180 36

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Rio Vista Telephone and Telegraph Company	Riverside Home Telephone and Telegraph Company	Roseville Telephone Company
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues.....	\$5,972 34	\$16,370 34	\$9,577 39
Public pay station revenues.....			
Miscellaneous exchange service revenues.....			
Service stations.....			
Private exchange lines.....			
Minor rents of exchange plant.....			
Other exchange revenues.....		\$798 94	
Total exchange service revenue.....	\$5,972 34	\$17,169 28	\$9,577 39
<i>Toll Service Revenues.</i>			
Message tolls.....			\$1,612 68
Miscellaneous toll line revenues.....			
Leased toll line.....			
Telegraph tolls.....			
Telegraph service on toll lines.....			
Minor rents of toll plant.....			
Other toll line revenues.....			
Total toll service revenue.....			\$1,612 68
<i>Miscellaneous Operating Revenues.</i>			
Messenger service.....			
Telegraph commissions.....			
Other telegraph service charges.....			
Advertising and directory.....			\$17 25
Rents from other operating property.....			
Other miscellaneous revenue.....			
License revenue.....Cr.			
License revenue.....Dr.			
Total miscellaneous operating revenue.....			\$17 25
Grand totals.....	\$5,972 34	\$17,169 28	\$11,207 32

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sacramento Valley Telephone Company	San Diego Home Telephone Company	San Fernando Telephone and Telegraph Company	San Fernando Valley Home Telephone Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company
\$45,881 88 21 85	\$117,142 10 222 10	\$7,763 14	\$20,857 52	\$518 72	\$13,177 63
1,522 76 12 00 14 55					33 56 3 94
\$47,453 04	\$117,364 20	\$7,763 14	\$20,857 52	\$518 72	\$13,155 13
\$14,441 79	\$2,722 23	\$1,624 66	\$285 72	\$948 96	\$1,861 01
1 62 14 83				57 75	
\$14,458 24	\$2,722 23	\$1,624 66	\$285 72	\$1,006 71	\$1,861 01
\$169 70					\$2 40
286 50 70 00 9 15	\$205 22	\$84 50	\$103 35 146 90		14 00
\$535 35	\$205 22	\$84 50	\$250 25		\$16 40
\$62,446 63	\$120,191 65	\$9,472 30	\$21,393 49	\$1,525 43	\$15,032 54

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues-----	\$48,123 72	\$11,896 34	\$7,636 90
Public pay station revenues-----			
Miscellaneous exchange service revenues-----			
Service stations-----			
Private exchange lines-----			
Minor rents of exchange plant-----			
Other exchange revenues-----			
Total exchange service revenue-----	\$48,123 72	\$11,896 34	\$7,636 90
<i>Toll Service Revenues.</i>			
Message tolls-----	\$2,999 23	\$1,648 03	\$4,608 89
Miscellaneous toll line revenues-----			
Leased toll lines-----			
Telegraph tolls-----			
Telegraph service on toll lines-----			
Minor rents of toll plant-----			
Other toll line revenues-----			
Total toll service revenue-----	\$2,999 23	\$1,648 03	\$4,608 89
<i>Miscellaneous Operating Revenues.</i>			
Messenger service-----		\$4 20	
Telegraph commissions-----			
Other telegraph service charges-----			
Advertising and directory-----		141 75	
Rents from other operating property-----			
Other miscellaneous revenue-----		214 44	
License revenue-----Cr.			
License revenue-----Dr.			
Total miscellaneous operating revenue-----		\$360 40	
Grand totals-----	\$51,122 95	\$13,905 76	\$12,245 79

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sierra Telegraph Company	Siskiyou Telephone Company	Smelter Home Telephone and Telegraph Company	Southwestern Home Telephone Company	Suisun and Green Valley Telephone Company	Sunland Rural Telephone Company
-----	\$3,420 23	\$5,575 62	\$69,704 90 11 20	\$1,117 09	\$704 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$3,420 23	\$5,575 62	\$69,716 10	\$1,117 09	\$704 00
\$152 15	\$5,249 48	\$264 35	\$10,049 81	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	\$883 01
\$152 15	\$5,249 48	\$264 35	\$10,049 81	-----	\$883 01
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	\$486 25	-----	-----
-----	\$3 00	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$3 00	-----	\$486 25	-----	-----
\$152 15	\$8,672 71	\$5,839 97	\$80,252 16	\$1,117 09	\$1,587 01

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	The Tulare Home Telephone and Telegraph Company	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.
<i>Exchange Service Revenues.</i>			
Subscribers' station revenues-----	\$14,980 78	\$151,352 90	-----
Public pay station revenues-----	10 00	-----	-----
Miscellaneous exchange service revenues-----	-----	-----	-----
Service stations-----	-----	-----	-----
Private exchange lines-----	-----	-----	-----
Minor rents of exchange plant-----	-----	-----	-----
Other exchange revenues-----	-----	8,092 98	-----
Total exchange service revenue----	\$14,990 78	\$159,445 88	-----
<i>Toll Service Revenues.</i>			
Message tolls-----	\$2,759 74	-----	\$322,222 83
Miscellaneous toll line revenues-----	-----	-----	-----
Leased toll lines-----	-----	-----	7,267 86
Telegraph tolls-----	-----	-----	-----
Telegraph service on toll lines-----	-----	-----	-----
Minor rents of toll plant-----	-----	-----	726 79
Other toll line revenues-----	-----	-----	-----
Total toll service revenue-----	\$2,759 74	-----	\$330,217 48
<i>Miscellaneous Operating Revenues.</i>			
Messenger service-----	-----	-----	\$1,136 70
Telegraph commissions-----	-----	-----	-----
Other telegraph service charges-----	-----	-----	-----
Advertising and directory-----	-----	-----	36 50
Rents from other operating property-----	-----	-----	-----
Other miscellaneous revenue-----	-----	-----	-----
License revenue-----Cr.	-----	-----	-----
License revenue-----Dr.	-----	-----	-----
Total miscellaneous operating revenue-----	-----	-----	\$1,100 20
Grand totals-----	\$17,750 52	\$159,445 88	\$331,317 68

NOTE.—Operating revenues of Federal Telegraph Company, \$294,582.47; Postal Telegraph Company, \$434,509.67; Western Union Telegraph Company, \$61,919,140.52; not segregated to accounts.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Upper Dry Creek Telephone Company	Valley Telephone Company	Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$484 50	\$5,541 41		\$41,355 00		\$18,073,403 39
					647,332 06
					51 50
					149,364 76
					71,192 72
			141 32		55,512 43
					9,518 43
\$484 50	\$5,541 41		\$41,496 32		\$19,006,385 29
			\$2,510 76	\$905 22	\$5,663,137 40
					11,057 80
					96,310 87
					8,893 83
					142,001 36
	\$231 05				21,578 85
				1,782 10	8,058 03
	\$231 05		\$2,510 76	\$2,687 32	\$5,951,038 14
			\$33 45		\$18,058 50
			6 34		16,330 29
					725 40
			639 00		346,648 01
					28,597 96
			300 00		15,325 40
					1,842 38
					906,047 11
			\$978 79		\$478,519 17
\$484 50	\$5,772 46	\$61,919,140 52	\$44,985 87	\$2,687 32	\$87,127,136 92

TABLE

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	California Telephone and Light Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance	\$1 33
Repairs of aerial plant.....	4,643 94
Repairs of underground plant.....	
Repairs of general office equipment.....	303 23
Repairs to station equipment.....	668 75
Repairs to buildings and grounds.....	41 46
Station removals and changes.....	638 29
Depreciation of plant and equipment.....	1,071 97
Extraordinary depreciation	575 64
Other maintenance expense.....	
Repairs charged to reserves.....	Cr.
Total maintenance expenses.....	\$7,944 61
<i>Traffic Expenses.</i>	
Central office superintendence.....	\$1 17
Traffic superintendence	
Service inspection	
Aerial operating wages.....	
Operators' wages	9,145 44
Central office supplies and expenses.....	
Rest and lunch rooms.....	
Operators' schooling	
Transmission power	1,449 90
Central office stationery and printing.....	
Messenger service	
Miscellaneous central office expenses.....	559 96
Pay station expenses.....	
Other traffic expenses.....	
Total traffic expenses.....	\$11,156 47

¹Credit item.²No classification for telegraph companies.

No. 4.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Federal Telegraph Company ²	Home Telephone and Telegraph Company	Home Telephone and Telegraph Company of Pasadena	Home Telephone and Telegraph Company of Santa Barbara	Imperial Telephone Company	Interstate Telegraph Company
-----	\$45,138 08	\$7,165 64	-----	\$1,117 10	\$2,294 14
-----	70,867 65	18,362 84	\$19,189 05	6,006 61	8,644 93
-----	19,738 09	1,575 81	-----	212 97	-----
-----	79,546 17	12,231 17	3,509 38	1,066 67	521 73
-----	117,910 77	9,013 94	5,082 69	1,185 06	472 25
-----	11,142 22	567 62	6 05	126 40	33 40
-----	69,151 77	16,158 46	1,981 19	2,652 35	81 66
-----	578,184 92	45,000 00	1,093 68	12,000 00	5,000 00
-----	-----	57 16	-----	80	60
-----	-----	15,513 95	-----	14,131 79	-----
-----	\$991,679 67	\$104,618 69	\$30,862 04	\$20,236 17	\$17,048 71
-----	-----	-----	-----	-----	-----
-----	\$28,638 73	\$3,258 51	-----	\$1,262 96	\$575 71
-----	-----	778 92	-----	2 30	2 50
-----	12,815 60	1,998 85	-----	-----	-----
-----	112,435 85	55,064 66	\$19,405 66	20,755 14	5,628 01
-----	-----	-----	1,592 49	-----	-----
-----	1,006 64	2,488 60	-----	366 27	9 35
-----	-----	2,724 40	-----	523 60	5 85
-----	11,826 72	3,883 20	-----	1,965 37	1,012 73
-----	3,583 45	227 63	-----	447 99	140 41
-----	-----	-----	-----	620 70	234 76
-----	17,751 24	2,744 36	-----	1,643 96	14 52
-----	3,067 75	746 99	-----	-----	-----
-----	-----	1,074 76	-----	10 77	6 58
-----	\$191,125 98	\$74,990 88	\$20,998 15	\$27,599 06	\$7,630 42

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Kern Mutual Telephone Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance.....	\$6,008 51
Repairs of aerial plant.....	
Repairs of underground plant.....	
Repairs of general office equipment.....	1,308 79
Repairs to station equipment.....	2,076 69
Repairs to buildings and grounds.....	207 82
Station removals and changes.....	854 78
Depreciation of plant and equipment.....	14,307 29
Extraordinary depreciation.....	
Other maintenance expense.....	316 07
Repairs charged to reserves..... Cr.	
Total maintenance expenses.....	\$25,079 94
<i>Traffic Expenses.</i>	
Central office superintendence.....	
Traffic superintendence.....	
Service inspection.....	
Aerial operating wages.....	
Operators' wages.....	\$9,218 80
Central office supplies and expenses.....	196 70
Rest and lunch rooms.....	
Operators' schooling.....	
Transmission power.....	52 39
Central office stationery and printing.....	
Messenger service.....	121 35
Miscellaneous central office expenses.....	
Pay station expenses.....	
Other traffic expenses.....	58 35
Total traffic expenses.....	\$9,647 59

¹Credit item.²No classification for telegraph companies.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Pacific Telephone and Telegraph Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ²	Sacramento Valley Telephone Company	San Diego Home Telephone Company	Santa Barbara Telephone Company
\$407,901 77	\$680 00	-----	\$1,809 92	-----	\$177 00
1,662,202 33	7,642 23	-----	10,485 94	\$6,527 24	2,527 24
155,732 62	-----	-----	59 99	184 89	4 97
486,076 17	1,371 26	-----	901 57	5,746 52	330 32
467,030 78	1,490 08	-----	874 68	7,541 86	576 04
60,716 57	37 65	-----	340 88	96 05	164 80
782,650 04	1,486 99	-----	6,540 51	9,872 22	386 56
4,202,816 68	-----	-----	13,400 00	27,492 46	600 00
1,017 85	-----	-----	4 79	-----	-----
¹ 1,097,882 48	-----	-----	¹ 3,383 93	-----	-----
\$7,128,262 33	\$12,708 21	-----	\$31,144 35	\$57,461 24	\$4,765 32
\$220,093 60	-----	-----	\$676 46	-----	\$83 44
51,453 99	-----	-----	1 49	-----	-----
74,462 51	-----	-----	9 08	-----	53 25
3,360,459 65	\$15,284 71	-----	16,373 18	\$15,078 75	2,699 37
71,315 14	-----	-----	201 33	- 1,879 75	46 39
105,704 60	-----	-----	1,429 76	-----	224 21
191,550 86	1,243 73	-----	129 71	-----	3 00
23,707 47	-----	-----	218 61	-----	10 00
23,980 95	4 05	-----	2,116 53	-----	151 54
237,895 71	967 07	-----	341 01	-----	30 75
94,593 93	3 00	-----	142 86	-----	33 60
101,504 23	-----	-----	-----	-----	-----
\$4,556,722 84	\$17,502 56	-----	\$21,640 02	\$16,958 50	\$3,335 55

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Southwestern Home Telephone Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance.....	\$1,627 73
Repairs of aerial plant.....	4,504 54
Repairs of underground plant.....	
Repairs of general office equipment.....	612 43
Repairs to station equipment.....	1,390 51
Repairs to buildings and grounds.....	93 01
Station removals and changes.....	140 83
Depreciation of plant and equipment.....	12,793 07
Extraordinary depreciation.....	
Other maintenance expense.....	
Repairs charged to reserves.....	Cr.
Total maintenance expenses.....	\$21,162 12
<i>Traffic Expenses.</i>	
Central office superintendence.....	\$42 26
Traffic superintendence.....	
Service inspection.....	
Aerial operating wages.....	
Operators' wages.....	11,393 49
Central office supplies and expenses.....	2,054 12
Rest and lunch rooms.....	
Operators' schooling.....	
Transmission power.....	
Central office stationery and printing.....	
Messenger service.....	
Miscellaneous central office expenses.....	
Pay station expenses.....	
Other traffic expenses.....	
Total traffic expenses.....	\$13,489 87

¹No classification for telegraph companies.²Credit item.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Corp.	Western Union Telegraph Company ¹	Total		
\$5,107 81	\$1,790 25	-----	\$480,819 28		
22,540 52	66,059 83	-----	1,910,203 28		
93 62	1 24	-----	177,604 20		
5,115 68	7,244 33	-----	605,885 41		
3,118 03	1,271 92	-----	619,704 05		
906 92	47 92	-----	74,528 77		
3,057 19		-----	895,762 84		
-----	40,169 23	-----	4,953,929 30		
		-----	575 64		
405 79		-----	1,803 06		
-----		-----	\$1,110,912 15		
\$40,345 56	\$116,584 72	-----	\$8,609,903 68		
\$4,520 42		-----	\$4,563 85		
	\$3,672 52	-----	258,261 93		
	1,038 27	-----	53,277 47		
		-----	89,339 29		
28,107 73	92,398 88	-----	3,773,449 32		
		-----	5,723 06		
	965 78	-----	76,399 70		
		-----	108,958 45		
2,054 55	1,195 31	-----	217,888 73		
		-----	28,239 66		
	1,080 86	-----	26,271 28		
	3,094 17	-----	266,939 06		
	2,457 65	-----	101,241 08		
		-----	102,831 15		
\$34,682 70	\$105,903 44	-----	\$5,113,384 03		

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	California Telephone and Light Company
<i>Commercial Expenses.</i>	
Commercial administration	
Promotion expenses	\$232 87
Advertising	
Canvassing	
Sublicensee relations	
Collection expenses	4,887 98
Revenue accounting	
Revenue collecting	
Pay station commissions	
Directory expenses	469 66
Other commercial expenses	
Total commercial expenses	\$5,590 51
<i>General and Miscellaneous Expenses.</i>	
General office salaries	
Salaries of general officers	
Salaries of general office clerks	\$3,219 08
General office supplies and expenses	808 39
Expenses of general officers and clerks	
General office stationery and printing	
Other general office supplies and expenses	
General law expenses	140 00
Insurance	433 48
Accidents and damages	48 80
Law expenses connected with damages	
Miscellaneous general expenses	
Relief department and pensions	
Telephone franchise requirements	
Amortization of franchises and patents	
Other general expenses	
Telephone franchise requirements	Cr.
Total general and miscellaneous expenses	\$4,649 75
<i>Recapitulation of Expenses.</i>	
Maintenance expenses	\$7,944 61
Traffic expenses	11,156 47
Commercial expenses	5,590 51
General and miscellaneous expenses	4,649 75
Total operating expenses	\$29,341 34

¹Credit item.²No classification for telegraph companies.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Federal Telegraph Company ²	Home Telephone and Telegraph Company	Home Telephone and Telegraph Company of Pasadena	Home Telephone and Telegraph Company of Santa Barbara	Imperial Telephone Company	Interstate Telegraph Company
-----	\$9,538 75	\$3,754 27	\$2,521 70	\$1,672 52	\$1,468 99
-----	7,801 93	801 18	-----	239 89	203 50
-----	12,882 65	1,855 85	-----	471 19	53 48
-----	-----	-----	-----	-----	-----
-----	6,714 07	4,197 06	1,775 99	807 84	1,940 03
-----	39,376 06	9,764 65	2,648 36	2,913 36	929 20
-----	18,543 30	517 27	-----	21 37	676 75
-----	37,369 38	9,470 72	1,428 01	612 19	166 09
-----	-----	1 12	-----	1 50	1 20
-----	\$132,226 14	\$30,362 12	\$8,374 06	\$6,739 86	\$5,439 24
-----	-----	-----	\$3,200 00	-----	-----
-----	\$34,100 00	\$7,829 27	-----	\$1,800 00	\$3,120 60
-----	16,173 70	720 00	1,334 75	600 00	5,264 15
-----	-----	-----	1,718 67	-----	-----
-----	1,420 97	306 75	-----	704 15	473 21
-----	7,211 87	2 45	-----	-----	618 03
-----	8,164 69	144 61	-----	107 79	1,148 48
-----	5,383 63	500 00	561 80	196 38	827 15
-----	23,000 00	1,099 89	1,764 00	204 91	709 12
-----	-----	28 25	-----	1,219 85	-----
-----	-----	-----	340 20	-----	45 80
-----	-----	2,982 70	-----	-----	-----
-----	16,526 75	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	11,008 13	1,462 10	-----	2,329 23	-----
-----	¹ 16,389 25	-----	-----	-----	-----
-----	\$106,600 49	\$15,076 02	\$8,919 42	\$7,168 09	\$12,206 55
-----	-----	-----	-----	-----	-----
-----	\$991,679 67	\$104,618 69	\$30,862 04	\$20,236 17	\$17,048 71
-----	191,125 98	74,990 88	20,998 15	27,599 06	7,630 42
-----	132,226 14	30,362 12	8,374 06	6,739 86	5,439 24
-----	106,600 49	15,076 02	8,919 42	7,168 09	12,206 55
² \$263,827 96	\$1,421,632 28	\$225,047 71	\$69,153 67	\$61,743 18	\$42,324 92

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Kern Mutual Telephone Company
<i>Commercial Expenses.</i>	
Commercial administration	\$815 00
Promotion expenses	447 50
Advertising	
Canvassing	
Sublicensee relations	
Collection expenses	
Revenue accounting	1,989 21
Revenue collecting	1,067 24
Pay station commissions	
Directory expenses	410 73
Other commercial expenses	
Total commercial expenses	\$4,729 68
<i>General and Miscellaneous Expenses.</i>	
General office salaries	\$10,800 00
Salaries of general officers	
Salaries of general office clerks	
General office supplies and expenses	306 54
Expenses of general officers and clerks	
General office stationery and printing	
Other general office supplies and expenses	
General law expenses	405 51
Insurance	483 69
Accidents and damages	
Law expenses connected with damages	
Miscellaneous general expenses	455 70
Relief department and pensions	
Telephone franchise requirements	
Amortization of franchises and patents	
Other general expenses	
Telephone franchise requirements	Cr.
Total general and miscellaneous expenses	\$12,451 44
<i>Recapitulation of Expenses.</i>	
Maintenance expenses	\$25,079 94
Traffic expenses	9,647 59
Commercial expenses	4,729 68
General and miscellaneous expenses	12,451 44
Total operating expenses	\$51,908 65

¹Credit item.²No classification for telegraph companies.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Pacific Telephone and Telegraph Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ²	Sacramento Valley Telephone Company	San Diego Home Telephone Company	Santa Barbara Telephone Company
\$541,591 84			\$3,051 34		\$727 58
47,194 45			141 84	\$2,812 56	23 64
155,594 50			709 52		87 32
10,428 68					
	\$6,049 91			2,010 42	
327,948 62			2,147 15	1,782 50	408 54
526,300 71			3,739 57		608 36
143,540 84			127 65		31 98
443,480 75	118 72		764 77	15 50	
3,956 34			7 05		
\$2,200,036 73	\$6,168 63		\$10,688 89	\$6,620 98	\$1,887 42
	\$5,259 41				
\$123,987 88			\$1,999 80	\$5,658 35	\$350 00
130,159 55			650 00	1,052 45	70 00
	206 92			1,028 93	
17,872 86			501 95		68 65
9,591 84			43 45		133 10
15,784 05			65		711 09
60,727 64				663 42	2 00
52,198 67	135 60		168 33		606 70
15,457 58				3 00	111 32
288 95					
139,910 59			44 70		
144,237 39					
137,712 74			313 69		15 00
¹ 141,804 67					
\$706,125 07	\$5,601 93		\$3,722 57	\$8,406 15	\$2,067 86
\$7,128,262 33	\$12,708 21		\$31,144 35	\$57,461 24	\$4,765 32
4,556,722 84	17,502 56		21,640 02	16,958 50	3,335 55
2,200,036 73	6,168 63		10,688 89	6,620 98	1,887 42
706,125 07	5,601 93		3,722 57	8,406 15	2,067 86
\$14,591,146 97	\$41,981 33	² \$474,429 49	\$67,195 83	\$89,446 87	\$12,056 15

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Southwestern Home Telephone Company
<i>Commercial Expenses.</i>	
Commercial administration	\$324 28
Promotion expenses	
Advertising	80 67
Canvassing	
Sublicensee relations	
Collection expenses	4,141 00
Revenue accounting	
Revenue collecting	
Pay station commissions	
Directory expenses	413 65
Other commercial expenses	648 42
Total commercial expenses	\$5,608 02
<i>General and Miscellaneous Expenses.</i>	
General office salaries	\$4,457 50
Salaries of general officers	
Salaries of general office clerks	
General office supplies and expenses	776 32
Expenses of general officers and clerks	
General office stationery and printing	
Other general office supplies and expenses	
General law expenses	1,582 80
Insurance	330 77
Accidents and damages	4 00
Law expenses connected with damages	
Miscellaneous general expenses	
Relief department and pensions	
Telephone franchise requirements	
Amortization of franchises and patents	
Other general expenses	73 00
Telephone franchise requirements	Cr.
Total general and miscellaneous expenses	\$7,224 39
<i>Recapitulation of Expenses.</i>	
Maintenance expenses	\$21,162 12
Traffic expenses	13,489 87
Commercial expenses	5,608 02
General and miscellaneous expenses	7,224 39
Total operating expenses	\$47,484 40

¹Credit item.²No classification for telegraph companies.³Includes Federal Telegraph Company, \$263,827.96; Postal Telegraph Cable Company, \$474,429.49; Western Union Telegraph Company, \$43,018,328.45; expenses not segregated to accounts.

—Concluded.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.	Western Union Telegraph Company ¹	Total		
\$9,692 26			\$575,158 53		
776 90			1,457 27		
655 28			59,954 94		
			171,654 51		
			10,428 68		
6,527 38			23,616 69		
	\$14,496 82		364,207 83		
	12,918 26		600,265 77		
	6,954 53		170,413 69		
144 95	3,232 84		498,097 96		
3,486 50			8,102 13		
\$21,283 27	\$37,602 45		\$2,483,358 00		
			23,716 91		
	\$10,178 75		189,024 66		
			159,243 68		
\$1,942 73			6,788 50		
	2,567 75		23,916 29		
	365 23		17,971 75		
			26,061 36		
1,148 00	2,205 85		74,344 18		
1,696 82	2,466 48		85,298 46		
			16,872 80		
	3 65		292 60		
			841 70		
			142,937 99		
			160,764 14		
	925 13		153,839 02		
			¹ 158,193 92		
\$4,787 55	\$18,712 84		\$923,720 12		
\$40,345 56	\$116,584 72		\$8,609,903 68		
34,682 70	105,903 44		5,113,384 03		
21,283 27	37,602 45		2,483,358 00		
4,787 55	18,712 84		923,720 12		
\$101,099 08	\$278,803 45	\$43,018,328 45	³ \$60,886,951 73		

TABLE

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Albaugh Telephone and Telegraph Company
<i>Maintenance Expenses.</i>	
Superintendence and repairs of plant.....	\$53 61
Repairs of equipment, buildings and grounds.....	
Miscellaneous maintenance and depreciation.....	
Total maintenance expenses.....	\$53 61
<i>Traffic and Commercial Expenses.</i>	
Superintendence, inspection and operation wages.....	\$437 48
Other traffic expenses.....	
Commercial expenses.....	
Total traffic and commercial expenses.....	\$437 48
<i>General and Miscellaneous Expenses.</i>	
General office salaries.....	
General office supplies and expenses.....	
Miscellaneous general expenses.....	
Total general and miscellaneous expenses.....	
Grand total.....	\$491 09

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Corona Home Telephone and Telegraph Company ¹
<i>Maintenance Expenses.</i>	
Superintendence and repairs of plant.....	
Repairs of equipment, buildings and grounds.....	
Miscellaneous maintenance and depreciation.....	
Total maintenance expenses.....	
<i>Traffic and Commercial Expenses.</i>	
Superintendence, inspection and operation wages.....	
Other traffic expenses.....	
Commercial expenses.....	
Total traffic and commercial expenses.....	
<i>General and Miscellaneous Expenses.</i>	
General office salaries.....	
General office supplies and expenses.....	
Miscellaneous general expenses.....	
Total general and miscellaneous expenses.....	
Grand totals.....	

¹Leased to Corona Union Telephone and Telegraph Company.

No. 4.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Butte Valley Telephone Company	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese Camp, Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company
	\$174 95		\$72 70	\$1,471 29	\$3,243 60
\$82 15		\$14 99			1,065 42
		111 83		624 22	5,899 75
\$82 15	\$174 95	\$126 82	\$72 70	\$2,095 51	\$10,148 77
\$170 25				\$1,027 38	\$6,436 75
		\$60 02			918 04
	\$1,040 04	313 24	\$141 86		3,418 55
\$170 25	\$1,040 04	\$373 26	\$141 86	\$1,027 38	\$10,773 34
		\$20 00		\$150 00	\$887 50
					583 63
\$56 83	\$38 55	23 88			342 48
\$56 83	\$38 55	\$43 88		\$150 00	\$1,813 61
\$309 23	\$1,253 54	\$543 96	\$214 56	\$3,272 89	\$22,735 72

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Corona Union Telephone and Telegraph Company	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company	Ducor-California Hot Springs Telephone and Telegraph Co.
\$1,367 39	\$1,225 63	\$756 48	\$816 66	\$544 20	
502 68	794 48	217 12		850 22	\$241 17
2,616 59	392 24			1,846 00	
\$4,486 66	\$2,412 35	\$973 60	\$816 66	\$3,240 42	\$241 17
\$2,166 86	\$3,385 30	\$1,213 46	\$1,018 30	\$2,884 04	\$843 10
411 12	184 11	400 31	99 10	287 22	133 70
	780 00	870 70		546 61	
\$2,577 98	\$4,349 41	\$2,484 47	\$1,117 40	\$3,717 87	\$976 80
\$978 50	\$1,588 75	\$480 00		\$1,130 00	
		154 06	\$432 80		\$122 71
594 68	423 51	235 10		613 22	10 00
\$1,573 18	\$2,012 26	\$869 16	\$432 80	\$1,743 22	\$132 71
\$8,637 82	\$8,774 02	\$4,327 23	\$2,366 86	\$8,701 51	\$1,350 68

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Eel River and Southern Telephone Company
<i>Maintenance Expenses.</i>	
Superintendence and repairs of plant.....	\$974 55
Repairs of equipment, buildings and grounds.....	403 54
Miscellaneous maintenance and depreciation.....	489 00
Total maintenance expenses.....	\$1,867 09
<i>Traffic and Commercial Expenses.</i>	
Superintendence, inspection and operation wages.....	\$1,738 00
Other traffic expenses.....	329 45
Commercial expenses.....	119 75
Total traffic and commercial expenses.....	\$2,187 20
<i>General and Miscellaneous Expenses.</i>	
General office salaries.....	\$1,500 00
General office supplies and expenses.....	
Miscellaneous general expenses.....	596 76
Total general and miscellaneous expenses.....	\$2,096 76
Grand totals	\$6,151 05

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Home Telephone and Telegraph Co. of Santa Barbara County ¹
<i>Maintenance Expenses.</i>	
Superintendence and repairs of plant.....	
Repairs of equipment, buildings and grounds.....	
Miscellaneous maintenance and depreciation.....	
Total maintenance expenses.....	
<i>Traffic and Commercial Expenses.</i>	
Superintendence, inspection and operation wages.....	
Other traffic expenses.....	
Commercial expenses.....	
Total traffic and commercial expenses.....	
<i>General and Miscellaneous Expenses.</i>	
General office salaries.....	
General office supplies and expenses.....	
Miscellaneous general expenses.....	
Total general and miscellaneous expenses.....	
Grand totals	

¹Leased to Home Telephone and Telegraph Company of Santa Barbara.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Empire Telephone Company	Fowler Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone Company of Colusa	Home Telephone Company of Covina
\$24 00	\$237 33	\$560 65	\$98 08	-----	\$2,497 83
293 65	320 68	73 46	28 35	-----	1,054 30
300 00	1,006 57	1,491 11	50 00	\$12 56	5,534 75
\$617 65	\$1,564 58	\$2,125 22	\$176 43	\$12 56	\$9,086 88
\$288 00	\$1,357 11	\$2,358 65	\$179 70	-----	\$8,893 23
110 30	31 10	289 76	46 40	-----	1,312 52
37 75	377 55	197 42	101 16	-----	2,211 98
\$436 05	\$1,765 76	\$2,845 83	\$327 26	-----	\$12,417 73
-----	\$1,200 00	\$610 00	-----	-----	\$1,116 00
-----	-----	-----	-----	-----	334 03
-----	13 04	655 14	\$6 27	-----	1,402 38
-----	\$1,213 04	\$1,265 14	\$6 27	-----	2,852 41
\$1,053 70	\$4,543 38	\$6,236 19	\$509 96	\$12 56	\$24,357 02

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Honey Lake Valley Mutual Telephone Association	Kerman Telephone Company	Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	McFarland Telephone Company
-----	\$257 88	\$529 32	\$278 60	-----	\$78 00
-----	142 15	75 00	242 32	-----	38 71
\$2,075 57	125 67	2,013 77	2,736 88	-----	-----
\$2,075 57	\$525 70	\$2,618 09	\$3,257 80	-----	\$116 71
\$1 20	\$749 43	\$2,108 17	\$2,176 50	\$2,928 55	\$332 00
-----	248 88	102 12	608 02	429 12	17 00
-----	7 50	1,008 15	479 82	-----	50 25
\$1 20	\$1,005 81	\$3,218 44	\$3,264 34	\$3,357 67	\$399 25
\$517 50	-----	\$18 54	\$2,206 25	-----	-----
106 08	\$107 78	-----	459 70	-----	-----
1,132 80	10 70	-----	398 00	-----	\$33 10
\$1,756 38	\$118 48	\$18 54	\$3,063 95	-----	\$33 10
\$3,833 15	\$1,649 99	\$5,855 07	\$9,586 09	\$3,357 67	\$549 06

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company ¹
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$2,069 58	-----
Repairs of equipment, buildings and grounds.....	1,278 42	-----
Miscellaneous maintenance and depreciation.....	2,244 27	-----
Total maintenance expenses.....	\$5,592 27	-----
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$4,301 99	-----
Other traffic expenses.....	296 93	-----
Commercial expenses.....	1,233 09	-----
Total traffic and commercial expenses.....	\$5,832 01	-----
<i>General and Miscellaneous Expenses.</i>		
General office salaries.....	\$2,737 77	-----
General office supplies and expenses.....	964 25	-----
Miscellaneous general expenses.....	816 90	-----
Total general and miscellaneous expenses.....	\$4,518 92	-----
Grand totals	\$15,943 20	\$1,332 55

¹Not segregated to accounts.

NOTE.—Needles gas and electric company expenses of \$1,332.55 not segregated to accounts.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Placer County Telephone Company	Redondo Home Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....		\$424 10
Repairs of equipment, buildings and grounds.....	\$814 20	333 25
Miscellaneous maintenance and depreciation.....	171 63	1,447 57
Total maintenance expenses.....	\$985 83	\$2,204 92
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$480 00	\$1,228 10
Other traffic expenses.....	93 58	86 29
Commercial expenses.....		593 71
Total traffic and commercial expenses.....	\$573 58	\$1,908 10
<i>General and Miscellaneous Expenses.</i>		
General office salaries.....		\$1,500 00
General office supplies and expenses.....		284 64
Miscellaneous general expenses.....		50 71
Total general and miscellaneous expenses.....		\$1,835 35
Grand totals	\$1,559 41	\$5,948 37

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Nevada, California and Oregon Telephone and Telegraph Co.	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	Paso Robles and Shandon Telephone Company
\$2,206 16	\$2,412 02	-----	\$7,934 40	\$2,406 28	\$36 00
217 25	751 33	\$377 90	2,595 10	930 22	826 59
3,417 69	3,489 00	-----	9,165 04	2,819 26	-----
\$5,843 10	\$6,652 35	\$377 90	\$19,694 54	\$5,655 76	\$862 59
\$4,731 15	\$3,420 00	\$180 00	\$8,800 45	\$3,702 89	\$1,321 65
2,825 94	2,485 91	-----	1,528 56	335 50	-----
2,502 54	1,643 30	219 41	7,234 18	1,927 23	-----
\$10,059 63	\$7,549 21	\$399 41	\$17,563 19	\$5,965 62	\$1,321 65
\$2,183 00	\$1,700 00	-----	\$2,400 00	\$1,482 50	\$106 45
1,137 58	35 12	\$259 36	100 02	771 48	-----
542 12	639 15	64 92	1,341 15	142 11	21 67
\$3,862 70	\$2,374 27	\$324 28	\$3,841 17	\$2,396 09	\$128 12
\$19,765 43	\$16,575 83	\$1,101 59	\$41,098 90	\$14,017 47	\$2,312 36

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Riverside Home Telephone and Telegraph Company	Roseville Telephone Company	San Fernando Telephone and Telegraph Company
\$1,617 05	\$170 50	\$1,133 12	\$4,672 16	\$1,544 56	\$1,147 68
-----	-----	-----	2,457 83	-----	1,065 66
1,065 68	-----	-----	313 73	780 00	901 44
\$2,682 73	\$170 50	\$1,133 12	\$7,443 72	\$2,324 56	\$3,114 78
\$1,281 00	-----	-----	\$2,625 23	\$3,398 10	\$3,034 83
200 72	-----	-----	463 62	-----	55 60
1,567 86	-----	-----	4,428 08	188 61	40 00
\$3,049 58	-----	-----	\$7,516 93	\$3,586 71	\$3,130 43
\$400 00	-----	\$1,201 50	-----	-----	\$600 00
50 00	-----	413 76	-----	\$1,796 97	1,287 31
111 21	-----	-----	\$171 31	-----	517 50
\$561 21	-----	\$1,615 26	\$171 31	\$1,796 97	\$2,404 84
\$6,293 52	\$170 50	\$2,748 38	\$15,131 96	\$7,708 24	\$8,650 05

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	San Fernando Valley Home Telephone Company	San Joaquin Valley Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$3,955 17	-----
Repairs of equipment, buildings and grounds.....	2,279 73	-----
Miscellaneous maintenance and depreciation.....	2,316 52	\$522 93
Total maintenance expenses.....	\$8,551 42	\$522 93
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages...	\$4,691 74	\$1,174 17
Other traffic expenses.....	415 12	-----
Commercial expenses	1,776 29	75 61
Total traffic and commercial expenses.....	\$6,883 15	\$1,249 78
<i>General and Miscellaneous Expenses.</i>		
General office salaries.....	\$748 15	-----
General office supplies and expenses.....	888 84	-----
Miscellaneous general expenses.....	808 54	\$5 71
Total general and miscellaneous expenses.....	\$2,445 53	\$5 71
Grand totals	\$17,880 10	\$1,778 42

¹All expenses borne by Sierra Railway Company of California.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Suisun and Green Valley Telephone Company	Sunland Rural Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$528 65	\$242 36
Repairs of equipment, buildings and grounds.....	-----	-----
Miscellaneous maintenance and depreciation.....	-----	-----
Total maintenance expenses.....	\$528 65	\$242 36
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages...	-----	-----
Other traffic expenses.....	-----	-----
Commercial expenses	-----	-----
Total traffic and commercial expenses.....	-----	-----
<i>General and Miscellaneous Expenses.</i>		
General office salaries.....	-----	\$690 00
General office supplies and expenses.....	-----	18 42
Miscellaneous general expenses.....	-----	-----
Total general and miscellaneous expenses.....	-----	\$708 42
Grand totals	\$528 65	\$950 78

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone Company	Sierra Telegraph Company ¹	Siskiyou Telephone Company	Smeltzer Home Telephone and Telegraph Company
\$4,116 70	\$1,917 17	\$1,546 09	-----	\$1,749 74	\$1,094 32
5,121 11	572 11	117 79	-----	1 60	347 57
9,915 81	1,504 16	394 12	-----	-----	45 25
\$19,153 62	\$3,993 44	\$2,058 00	-----	\$1,751 34	\$1,487 14
\$2,029 31	\$3,225 70	\$1,997 10	-----	\$1,263 30	\$1,861 00
790 95	300 69	2,676 52	-----	226 48	278 32
4,636 83	1,362 85	34 90	-----	596 72	37 28
\$7,457 09	\$4,889 24	\$4,798 52	-----	\$2,086 50	\$2,176 60
\$3,443 50	\$1,632 00	\$1,298 71	-----	\$420 00	\$130 50
-----	530 87	239 67	-----	96 15	-----
1,443 52	121 46	100 31	-----	63 10	48 40
\$4,887 02	\$2,284 33	\$1,638 69	-----	\$579 25	\$178 90
\$31,497 73	\$11,167 01	\$8,405 21	-----	\$4,417 09	\$3,842 64

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Tulare Home Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$128 94	\$51 30	\$2,052 29	\$2,655 97	-----	\$63,075 06
187 90	-----	-----	3,053 54	-----	29,771 49
4,706 86	-----	-----	6,465 00	\$910 84	79,363 31
\$5,023 70	\$51 30	\$2,052 29	\$12,174 51	\$910 84	\$172,209 86
\$4,319 61	-----	-----	\$7,331 99	\$759 54	\$109,852 31
1,550 76	-----	\$1,089 96	444 74	150 99	22,315 47
1,335 06	-----	-----	2,666 58	-----	45,802 46
\$7,205 43	-----	\$1,089 96	\$10,443 31	\$910 53	\$177,970 24
\$92 30	\$94 00	\$840 00	\$3,186 18	-----	\$39,289 60
100 00	-----	-----	-----	-----	11,275 26
353 32	8 70	365 04	1,454 04	-----	15,777 33
\$545 62	\$102 70	\$1,205 04	\$4,640 22	-----	\$66,312 19
\$12,774 75	\$154 00	\$4,347 29	\$27,258 04	\$1,821 37	\$417,854 84

WATER COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	American Irrigation Company	The Anderson Canal Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$258,246 42	\$7,834 83
Fixed capital installed since December 31, 1912.....	9,346 85	-----
Total fixed capital.....	\$267,593 27	\$7,834 83
Cash and deposits.....	956 05	-----
Notes receivable.....	-----	-----
Accounts receivable.....	13,632 13	3,816 49
Other current assets.....	-----	-----
Investments.....	-----	-----
Treasury securities.....	-----	-----
Working assets.....	1,159 52	-----
Prepaid expenses.....	72 59	-----
Unamortized discount on securities and expenses.....	-----	38,115 17
Miscellaneous.....	-----	4,050 00
Corporate deficit.....	98,744 09	-----
Totals.....	\$382,157 65	\$53,816 49
<i>Liabilities.</i>		
Capital stock.....	\$126,007 00	\$50,000 00
Funded debt.....	100,000 00	-----
Notes payable.....	32,240 00	-----
Accounts payable.....	38,088 99	-----
Interest and taxes accrued.....	36,626 85	-----
Miscellaneous.....	3,840 35	-----
Reserves.....	45,354 46	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----
Appreciation of fixed capital.....	-----	-----
Corporate surplus.....	-----	3,816 49
Totals.....	\$382,157 65	\$53,816 49

¹See electric report.²Includes water rights of \$568,300.00.³Report received incomplete.

No. 1.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Anderson Water Company ³	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Bakersfield Water Company	Bay Point Light and Water Company ¹	Bear Gulch Water Company
-----	\$134,834 55	*\$1,103,702 47	\$117,151 30	-----	\$766,640 20
-----	7,602 78	3,014 09	32,505 85	-----	7,779 97
-----	\$142,437 33	\$1,106,716 56	\$149,657 15	-----	\$774,420 17
-----	1,743 99	5,288 00	828 43	-----	6,428 20
-----			1,054 60	-----	148 06
-----		1,418 59		-----	2,294 95
-----			40,000 00	-----	100 00
-----		5,075 00	2,150 65	-----	
-----				-----	388 93
-----	27,193 86			-----	
-----			68 75	-----	
-----				-----	
-----	\$171,375 18	\$1,118,498 15	\$193,759 58	-----	\$787,836 41
-----				-----	
-----	\$150,000 00	\$647,500 00	\$100,000 00	-----	\$500,000 00
-----		86,500 00	30,000 00	-----	205,000 00
-----	10,000 00	10,500 00	8,000 00	-----	
-----		161 77	10,920 17	-----	1,470 94
-----		767 41	2,504 41	-----	5,125 00
-----	740 57		28,583 02	-----	19,711 41
-----				-----	
-----	10,634 61	373,068 97	13,751 98	-----	56,529 06
-----				-----	
-----	\$171,375 18	\$1,118,498 15	\$193,759 58	-----	\$787,836 41

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Bell Water Company	Belvedere Water Company	Beaumont Land and Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$21,844 79	\$112,095 45	\$580,044 79
Fixed capital installed since December 31, 1912	4,342 15	24,461 00	5,787 19
Total fixed capital.....	\$26,186 94	\$136,556 45	\$585,831 98
Cash and deposits.....	95 67	31,470 36	761 97
Notes receivable	8 00		100 00
Accounts receivable	35 80	2,539 06	1,563 49
Other current assets			
Investments			
Treasury securities			
Working assets	388 93	4,326 23	1,215 80
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			19,680 60
Totals	\$26,715 34	\$174,892 10	\$609,153 84
<i>Liabilities.</i>			
Capital stock	\$10,581 50	\$100,000 00	\$200,000 00
Funded debt			
Notes payable	554 00		
Accounts payable	1,473 32	1,369 54	2 50
Interest and taxes accrued			507 23
Miscellaneous			
Reserves		51,132 59	17,578 68
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....	13,775 54		391,065 43
Corporate surplus	330 98	22,389 97	
Totals	\$26,715 34	\$174,892 10	\$609,153 84

¹See electric report.²Includes electric.³Includes assessment of \$3,788.00.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Benicia Water Company	Beverly Hills Utility Company ¹	Black Diamond Water Company	Boulder Creek Electric Light and Water Company ²	The Buena Vista Canal Company	City Water and Improvement Company of Alpaugh
\$493,804 15	-----	\$52,864 55	\$62,736 38	\$32,567 38	\$12,166 33
8,378 74	-----	16,563 21	2,369 94	-----	1,228 45
\$502,182 89	-----	\$69,427 76	\$65,106 32	\$32,567 38	\$13,394 78
30,521 73	-----	391 48	206 28	-----	-----
2,827 67	-----	3,179 83	5,027 59	1,278 75	-----
-----	-----	-----	-----	-----	-----
1,345 95	-----	1,742 38	-----	-----	-----
827 98	-----	-----	-----	-----	-----
43,400 00	-----	10,000 00	-----	223,259 62	-----
-----	-----	-----	-----	4,173 00	-----
-----	-----	-----	-----	-----	488 30
\$581,106 22	-----	\$84,741 45	\$70,547 94	\$261,278 75	\$13,883 08
\$343,400 00	-----	\$50,000 00	\$52,000 00	\$260,000 00	\$5,362 50
160,000 00	-----	-----	-----	-----	1,600 00
1,413 77	-----	15,297 30	371 46	-----	95 08
-----	-----	1,642 69	-----	-----	-----
-----	-----	-----	10 00	-----	\$6,825 50
50,599 94	-----	11,493 37	-----	-----	-----
-----	-----	-----	-----	-----	-----
25,692 51	-----	6,308 09	18,166 48	1,278 75	-----
\$581,106 22	-----	\$84,741 45	\$70,547 94	\$261,278 75	\$13,883 08

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	California- Oregon Power Company ¹	Callistoga Water Company	The Campbell Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$52,914 50	\$12,159 86
Fixed capital installed since December 31, 1912		8,223 56	4,185 15
Total fixed capital.....		\$61,138 06	\$16,345 01
Cash deposits		467 24	198 94
Notes receivable			
Accounts receivable		3,985 29	
Other current assets.....			
Investments			
Treasury securities			
Working assets			
Prepaid expenses		165 46	
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			
Totals		\$65,756 05	\$16,543 95
<i>Liabilities.</i>			
Capital stock		\$50,100 00	\$13,000 00
Funded debt			
Notes payable		4,435 45	750 00
Accounts payable			
Interest and taxes accrued.....			
Miscellaneous			
Reserves		2,679 36	1,600 00
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus		8,541 24	1,193 95
Totals		\$65,756 05	\$16,543 95

¹See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Claremont Domestic Water Company	Citizens Water Company of Niles	Citizens Water Company of San Jacinto
\$511,349 61	\$174,885 27	\$30,125 75	\$87,605 85	\$7,752 07	\$594,467 80
2,401 10	18,297 44	23,714 92	17,602 48	3,547 28	36,510 06
\$513,750 71	\$193,182 71	\$53,840 67	\$105,208 33	\$11,299 35	\$630,977 86
-----	1,741 54	156 63	2,324 96	2,078 59	76 29
-----	-----	-----	117 68	-----	1,845 45
19,120 99	7 00	1,640 90	676 12	271 06	26,512 44
-----	-----	-----	-----	-----	37 01
-----	-----	12,035 00	-----	-----	-----
-----	-----	-----	-----	33,490 00	100,000 00
7,233 40	983 66	1,018 57	996 46	76 74	4,652 25
-----	-----	-----	-----	-----	84 07
2,488,650 39	-----	15,000 00	-----	8,255 00	-----
-----	-----	-----	-----	-----	33 67
-----	-----	-----	-----	-----	-----
\$3,028,755 49	\$195,914 91	\$83,691 77	\$109,323 55	\$55,470 74	\$764,219 04
\$3,000,000 00	\$100,000 00	\$20,000 00	\$70,050 00	\$50,000 00	\$400,000 00
-----	49,000 00	15,000 00	-----	-----	300,000 00
-----	-----	22,500 00	20,000 00	-----	-----
-----	435 91	1,100 00	-----	10 00	55,926 05
-----	-----	50 41	350 00	-----	4,841 22
-----	-----	-----	4,203 00	-----	-----
-----	-----	3,108 21	4,766 70	1,006 59	3,324 46
-----	-----	-----	-----	-----	-----
-----	-----	5,131 42	-----	-----	-----
28,755 49	46,479 00	16,801 62	9,953 85	4,454 15	127 31
\$3,028,755 49	\$195,914 91	\$83,691 77	\$109,323 55	\$55,470 74	\$764,219 04

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	City Water Company of Banning	City Water Company of Ocean Park	Coachella Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$202,782 49	\$15,000 00
Fixed capital installed since December 31, 1912	\$7,012 53	48,527 25	2,805 59
Total fixed capital.....	\$7,012 53	\$251,309 74	\$17,805 59
Cash and deposits.....	130 53	722 29	2 57
Notes receivable	2,600 00	30 00	
Accounts receivable	512 17		
Other current assets			
Investments	11,580 00		
Treasury securities			
Working assets	258 66	1,385 05	
Prepaid expenses	61 34		
Unamortized discount on securities and expenses		101,000 00	
Miscellaneous			
Corporate deficit			
Totals	\$22,155 23	\$354,447 08	\$17,808 16
<i>Liabilities.</i>			
Capital stock	\$15,629 83	\$200,000 00	\$15,000 00
Funded debt			
Notes payable		30,302 00	
Accounts payable	69 96	71 00	2,805 59
Interest and taxes accrued			
Miscellaneous			
Reserves	1,098 86	21,909 33	
Income invested since December 31, 1912, in fixed capital.....		74,776 50	
Appreciation of fixed capital.....			
Corporate surplus	5,356 58	27,388 25	2 57
Totals	\$22,155 23	\$354,447 08	\$17,808 16

¹See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coalinga Consolidated Water Company	Coast Valleys Gas and Electric Company ¹	Colegrove Water Company	Compton Water and Lighting Company	Coneland Water Company	Conservative Water Company
\$297,791 15	-----	\$33,153 21	\$5,793 12	\$192,923 30	\$110,493 56
2,655 40	-----	3,180 71	7,622 40	24,839 45	9,732 14
\$300,446 55	-----	\$36,833 92	\$13,415 52	\$217,762 75	\$120,225 70
3,306 22	-----		15 00		301 33
16,893 04	-----				2,262 17
47,973 00	-----				3,000 00
	-----	2,630 00			
610 36	-----				525 71
	-----				106 57
	-----				50 76
18,320 54	-----	5,127 92		3,331 11	17,988 22
\$387,549 71	-----	\$44,091 84	\$13,430 52	\$221,093 86	\$144,460 46
\$250,000 00	-----	\$30,000 00	\$5,600 00	\$200,000 00	\$100,000 00
100,000 00	-----		3,000 00		
2,255 45	-----	8,680 41	162 93	6,628 91	29,782 11
15,000 00	-----				128 05
	-----				222 97
20,294 26	-----	5,411 43	582 00		10,692 42
	-----		1,987 23	14,464 95	3,634 91
	-----		2,098 36		
\$387,549 71	-----	\$44,091 84	\$13,430 52	\$221,093 86	\$144,460 46

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Consolidated Canal Company	Consolidated Water Company of Pomona	J. B. H. Cooper Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$156,124 10	\$519,937 63	\$5,000 00
Fixed capital installed since December 31, 1912	5,821 20	36,953 42	183 75
Total fixed capital.....	\$161,945 30	\$556,891 05	\$5,183 75
Cash and deposits.....	1,063 55	436 09	7 02
Notes receivable	39,319 33	28,540 00	-----
Accounts receivable	69,312 81	12,298 01	-----
Other current assets.....	-----	-----	-----
Investments	575,383 35	-----	-----
Treasury securities	-----	-----	-----
Working assets	18,900 00	1,200 00	-----
Prepaid expenses	-----	-----	-----
Unamortized discount on securities and expenses	-----	217,838 45	-----
Miscellaneous	-----	-----	-----
Corporate deficit	-----	-----	753 17
Totals	\$865,924 34	\$817,203 60	\$5,943 94
<i>Liabilities.</i>			
Capital stock	\$500,000 00	\$500,000 00	\$5,000 00
Funded debt	120,000 00	225,000 00	-----
Notes payable	3,000 00	14,700 00	-----
Accounts payable	9,944 00	6,455 74	143 94
Interest and taxes accrued.....	-----	-----	-----
Miscellaneous	-----	-----	-----
Reserves	-----	33,640 56	800 00
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	84,539 48	-----	-----
Corporate surplus	148,440 86	37,407 30	-----
Totals	\$865,924 34	\$817,203 60	\$5,943 94

¹Assessment.²Report received incomplete.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Corcoran Water and Gas Company	Corona City Water Company	Coronado Water Company	Cosumnes Irrigation Company ²	Cottonwood Irrigation and Mining Company	The Cove Water Company
\$14,058 67	\$99,045 35	\$444,017 32	-----	\$6,400 00	-----
8,060 13	17,088 48	195,291 24	-----	-----	\$4,411 41
\$22,118 80	\$116,133 83	\$639,308 56	-----	\$6,400 00	\$4,411 41
104 72	248 23	223 11	-----	367 87	-----
17 32	1,655 98	2,938 15	-----	160 40	3 00
-----	-----	-----	-----	-----	-----
-----	341 21	-----	-----	-----	4,197 00
-----	-----	489 69	-----	-----	-----
-----	-----	123 14	-----	-----	-----
-----	28,140 79	224,231 55	-----	-----	-----
\$22,240 84	\$146,520 04	\$867,314 20	-----	\$6,928 27	\$8,611 41
\$11,208 00	\$75,000 00	\$480,000 00	-----	\$6,400 00	\$5,000 00
600 00	35,000 00	169,000 00	-----	-----	-----
7,102 93	26,920 04	10,835 88	-----	45 17	3,611 41
-----	-----	165,000 00	-----	-----	-----
560 40	9,600 00	42,478 32	-----	-----	-----
-----	-----	-----	-----	-----	-----
2,769 51	-----	-----	-----	483 10	-----
\$22,240 84	\$146,520 04	\$867,314 20	-----	\$6,928 27	\$8,611 41

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Crocker- Huffman Land and Water Company ²	Crown Water Company	Crystal Springs Water Company of Sawtelle
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$9,490 00	\$24,869 00
Fixed capital installed since December 31, 1912			745 00
Total fixed capital.....		\$9,490 00	\$25,614 00
Cash and deposits.....		31 12	109 80
Notes receivable.....			
Accounts receivable.....			324 75
Other current assets.....			
Investments.....			
Treasury securities.....			
Working assets.....			
Prepaid expenses.....			
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....			
Totals		\$9,521 12	\$26,048 55
<i>Liabilities.</i>			
Capital stock.....		\$9,490 00	\$15,480 00
Funded debt.....			
Notes payable.....			
Accounts payable.....			
Interest and taxes accrued.....			
Miscellaneous.....			
Reserves.....			1,250 00
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			9,245 00
Corporate surplus.....		31 12	73 55
Totals		\$9,521 12	\$26,048 55

¹Assessments.²Report received incomplete.³Includes electric.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Cucamonga Water Company ²	Danville Water Company	Davis Water Company	Delmar Water, Light and Power Company ³	East Oakland Water and Electric Company	East Sacramento Water Company
	\$6,000 00		\$91,791 70	\$8,624 00	\$14,813 03
	7,097 49	\$13,445 80	22,931 19	1,094 30	2,491 51
	\$13,097 49	\$13,445 80	\$114,722 89	\$9,718 30	\$17,304 54
	13 64	12 14		2 20	23 35
		750 00			350 00
		444 97		93 60	
		763 19	513 98		
			33 50		
					15 96
	140 00	4 72	218,484 93		1,438 60
	\$13,251 13	\$15,420 82	\$333,755 30	\$9,814 10	\$19,132 45
	\$6,000 00	\$7,850 00	\$100,000 00	\$6,522 00	\$8,682 00
			74,000 00		
	4,500 00			400 00	7,599 10
	153 64	6,741 49	159,755 30		2,851 35
	2,597 49				
		829 33			
				2,889 90	
				2 20	
	\$13,251 13	\$15,420 82	\$333,755 30	\$9,814 10	\$19,132 45

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Eastside Canal Company	Eastside Canal and Irrigation Company	The Electric Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$53,659 27	\$169,261 06	\$240,252 38
Fixed capital installed since December 31, 1912		7,209 40	37,688 17
Total fixed capital.....	\$53,659 27	\$176,470 46	\$277,940 55
Cash and deposits.....		2,617 00	
Notes receivable			
Accounts receivable	2,191 45	241,075 00	32,898 95
Other current assets			
Investments			
Treasury securities			
Working assets		37 35	
Prepaid expenses			
Unamortized discount on securities and expenses	426,340 73		59,047 62
Miscellaneous			700 00
Corporate deficit	22,965 41	260,609 16	52,702 08
Totals	\$505,156 86	\$680,808 97	\$423,289 20
<i>Liabilities.</i>			
Capital stock	\$500,000 00	\$100,000 00	\$300,000 00
Funded debt			
Notes payable		317,131 37	
Accounts payable	5,156 86	149,459 69	
Interest and taxes accrued.....		110,996 84	
Miscellaneous		1,121 07	
Reserves		2,100 00	123,289 20
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			
Totals	\$505,156 86	\$680,808 97	\$423,289 20

¹Assessments.²Installments on stock subscription.³Report received incomplete.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Elsinore Land and Water Company	Empire Water Company	Escalon Water and Light Company	Etna Development Company ³	Euclid Avenue Water Company	Excelsior Water and Mining Company ²
\$700 00	\$109,269 94	\$7,140 01		\$23,945 40	
	3,090 06	1,675 52		12 80	
\$700 00	\$112,360 00	\$8,815 53		\$23,958 20	
	725 33	48 51		691 71	
		46 00			
	17,064 18	31			
	25,875 00				
5,884 75					
15,415 25	47,869 90				
322 31	11,594 47				
\$22,322 31	\$215,488 88	\$8,910 35		\$24,649 91	
\$22,000 00	\$200,000 00	\$5,170 00		\$15,910 00	
		3,150 00		4,000 00	
	15,488 88	274 60			
322 31		30 00			
		285 75		4,739 91	
\$22,322 31	\$215,488 88	\$8,910 35		\$24,649 91	

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Fairmount Water Company	Fairview Land and Water Company	Fall River Mills Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$34,671 48	\$920 00
Fixed capital installed since December 31, 1912	\$57,333 31	5,334 81	411 90
Total fixed capital.....	\$57,333 31	\$40,006 29	\$1,331 90
Cash and deposits.....	1,116 25		82 88
Notes receivable	2,000 00	500 00	
Accounts receivable	1,701 20		
Other current assets.....		135 44	
Investments		70,077 00	
Treasury securities			
Working assets	971 91	124 70	
Prepaid expenses	25 00	26 06	
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			
Totals	\$63,147 67	\$110,869 49	\$1,414 78
<i>Liabilities.</i>			
Capital stock	\$50,000 00	\$60,000 00	\$942 50
Funded debt			
Notes payable		33,333 06	
Accounts payable	1,113 56	2,845 82	190 61
Interest and taxes accrued.....		932 56	
Miscellaneous		19 19	
Reserves	5,619 30	4,013 35	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus	6,414 81	9,725 51	281 67
Totals	\$63,147 67	\$110,869 49	\$1,414 78

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Farmers Canal Company	Felton Water Company	Fay Water Company	Foothill Ditch Company	Fortuna Water Company	Frederick Water Company
\$14,400 00	\$2,525 50			\$12,157 28	\$6,584 24
		\$72,014 10	\$42,695 07	2,303 81	526 14
\$14,400 00	\$2,525 50	\$72,014 10	\$42,695 07	\$14,461 09	\$7,110 38
	837 62	1,754 34		83 60	39 10
		1,035 72			
484 90			2,556 37	315 25	
			250 00	18 66	
					18,821 21
5,865 05			2,126 63		
\$20,749 95	\$3,363 12	\$74,804 16	\$47,628 07	\$14,878 60	\$25,970 69
\$14,400 00	\$2,525 50	\$72,000 00	\$10,000 00	\$9,945 00	\$25,000 00
			15,000 00	1,550 00	
6,349 95			21,188 64	163 13	
			539 43	32 03	
			900 00	1,525 38	
	837 62	2,804 16		1,663 06	970 69
\$20,749 95	\$3,363 12	\$74,804 16	\$47,628 07	\$14,878 60	\$25,970 69

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Fresno Canal and Land Company	Francis Land and Water Company	Fresno City Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$1,834,160 25	\$51,156 67	\$741,657 32
Fixed capital installed since December 31, 1912	24,804 20	-----	106,897 49
Total fixed capital.....	\$1,858,964 45	\$51,156 67	\$848,554 81
Cash and deposits.....	872 99	182 35	3,082 50
Notes receivable.....	36,710 02	250 00	-----
Accounts receivable.....	76,871 80	333 90	9,590 53
Other current assets.....	40,611 10	-----	-----
Investments.....	246,480 32	-----	-----
Treasury securities.....	-----	-----	-----
Working assets.....	-----	468 59	48,271 64
Prepaid expenses.....	-----	-----	2,459 30
Unamortized discount on securities and expenses.....	-----	-----	-----
Miscellaneous.....	-----	-----	11,878 10
Corporate deficit.....	726,298 64	-----	-----
Totals	\$2,986,809 32	\$52,391 51	\$923,836 88
<i>Liabilities.</i>			
Capital stock.....	\$1,250,000 00	\$50,000 00	\$350,000 00
Funded debt.....	1,720,447 57	-----	293,000 00
Notes payable.....	-----	2,000 00	-----
Accounts payable.....	-----	-----	17,133 47
Interest and taxes accrued.....	-----	-----	-----
Miscellaneous.....	16,361 75	-----	² 37,397 16
Reserves.....	-----	-----	134,172 51
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	-----	391 51	92,133 74
Totals	\$2,986,809 32	\$52,391 51	\$923,836 88

¹Liability to bond holders.²Includes assessment of \$35,000.00.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company	The Goose Lake Canal Company	The Hanford Water Company	Happy Valley Land and Water Company
-----	\$2,414 97	\$181,822 71	\$5,000 00	\$132,552 08	\$260,000 00
\$8,838 91	-----	33,739 79	-----	12,500 05	9,060 12
\$8,838 91	\$2,414 97	\$165,562 50	\$5,000 00	\$145,052 13	\$269,060 12
279 98	-----	12,538 52	-----	732 82	4 25
104 66	-----	-----	-----	-----	180 00
-----	-----	-----	-----	-----	1,016 76
-----	-----	-----	-----	-----	3 15
-----	-----	-----	-----	-----	39,000 00
-----	-----	-----	-----	5,559 76	-----
-----	42,835 03	-----	290,050 00	58,250 00	-----
-----	4,750 00	-----	4,950 00	-----	-----
714 20	921 58	-----	1,312 59	-----	13,753 14
\$9,937 75	\$50,921 58	\$178,101 02	\$301,312 59	\$207,094 71	\$323,017 42
\$4,195 00	\$50,000 00	-----	\$300,000 00	\$163,500 00	\$75,570 00
4,261 75	-----	-----	-----	6,100 00	13,000 00
-----	921 58	-----	1,312 59	-----	1,447 87
-----	-----	\$123,000 00	-----	-----	263 13
1,481 00	-----	38,550 00	-----	18,768 41	700 00
-----	-----	-----	-----	-----	-----
-----	-----	16,551 02	-----	18,726 30	232,036 42
-----	-----	-----	-----	-----	-----
\$9,937 75	\$50,921 58	\$178,101 02	\$301,312 59	\$207,094 71	\$323,017 42

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Hawthorne Electric and Water Company	Hayward Water Company	Hesperia Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$36,679 94	-----	-----
Fixed capital installed since December 31, 1912	21,055 88	\$124,543 13	\$443 99
Total fixed capital.....	\$57,735 82	\$124,543 13	\$443 99
Cash and deposits.....	39 01	477 06	-----
Notes receivable	-----	-----	-----
Accounts receivable	537 67	733 30	313 52
Other current assets.....	-----	-----	-----
Investments	-----	-----	-----
Treasury securities	-----	-----	10,000 00
Working assets	303 62	416 00	-----
Prepaid expenses	391 42	-----	-----
Unamortized discount on securities and expenses	-----	12,800 00	-----
Miscellaneous	-----	-----	-----
Corporate deficit	21,827 53	-----	-----
Totals	\$80,835 07	\$138,969 49	\$10,757 51
<i>Liabilities.</i>			
Capital stock	\$13,805 00	\$128,000 00	\$10,500 00
Funded debt	-----	-----	-----
Notes payable	32,570 33	5,500 00	-----
Accounts payable	60 40	4 96	257 51
Interest and taxes accrued.....	4,307 63	-----	-----
Miscellaneous	19,587 83	-----	-----
Reserves	10,503 88	5,147 62	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	-----	316 91	-----
Totals	\$80,835 07	\$138,969 49	\$10,757 51

¹Report received incomplete.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Hercules Water Company	Hermosa Beach Water Corporation	Hemet Town Water Company	Highland Domestic Water Company	The Hollister Water Company	Hillsborough Water Company ¹
\$147,925 59	\$96,147 98	\$28,260 70	\$45,093 18	\$257,245 10	-----
18,240 71	21,638 09	5,028 45	1,409 90	28,398 08	-----
\$166,166 30	\$117,786 07	\$33,289 15	\$46,503 08	\$285,643 18	-----
10,177 43	1,585 98	3,112 35	646 03	6,358 94	-----
29,000 00	20 00	18,596 21	-----	-----	-----
1,632 70	4,992 65	661 05	1,079 53	1,626 15	-----
-----	-----	1,875 62	-----	-----	-----
-----	-----	1,121 04	-----	-----	-----
1,033 84	11,390 52	-----	1,217 76	9,621 68	-----
242 60	100 00	12 53	-----	108 78	-----
-----	2,423 18	-----	-----	37,151 34	-----
-----	1,118 50	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$208,252 87	\$139,416 90	\$58,667 95	\$49,446 40	\$340,510 07	-----
\$165,000 00	\$45,006 00	\$25,000 00	\$45,990 00	\$100,000 00	-----
-----	73,000 00	-----	-----	-----	-----
-----	1,705 00	-----	-----	-----	-----
3,881 43	5,258 27	39 30	167 71	135 92	-----
-----	1,825 00	132 58	-----	-----	-----
27,793 60	498 50	1,681 71	1,000 83	54,882 06	-----
-----	-----	-----	1,409 90	-----	-----
11,577 84	6,544 85	31,814 36	877 96	185,492 09	-----
-----	5,579 28	-----	-----	-----	-----
\$208,252 87	\$139,416 90	\$58,667 95	\$49,446 40	\$340,510 07	-----

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Home Tract Water Company	The Hornbrook Water Company	Independence Water Company ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$4,415 00	\$12,452 90	-----
Fixed capital installed since December 31, 1912	1,175 85	609 09	-----
Total fixed capital.....	\$5,590 85	\$13,061 99	-----
Cash and deposits.....	145 65	2,005 12	-----
Notes receivable			-----
Accounts receivable	230 14		-----
Other current assets.....			-----
Investments			-----
Treasury securities			-----
Working assets	33 10		-----
Prepaid expenses			-----
Unamortized discount on securities and expenses	1,982 65		-----
Miscellaneous	13,590 00		-----
Corporate deficit			-----
Totals	\$21,572 39	\$15,067 11	-----
<i>Liabilities.</i>			
Capital stock	\$20,000 00	\$12,000 00	-----
Funded debt			-----
Notes payable			-----
Accounts payable	2 17		-----
Interest and taxes accrued.....			-----
Miscellaneous			-----
Reserves			-----
Income invested since December 31, 1912, in fixed capital.....	1,175 85		-----
Appreciation of fixed capital.....			-----
Corporate surplus	394 37	3,067 11	-----
Totals	\$21,572 39	\$15,067 11	-----

¹Report received incomplete.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Inglewood Water Company	Interurban Water Company	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kerman Water Company
\$253,892 74	\$45,504 45	\$26,311 12	\$4,975 29	\$5,000 00	-----
118,052 71	32,477 67	-----	-----	-----	\$5,643 83
\$371,945 45	\$77,982 12	\$26,311 12	\$4,975 29	\$5,000 00	\$5,643 83
7,768 79	100 00	-----	-----	-----	2 26
2,441 60	-----	-----	-----	-----	-----
10,709 59	1,293 60	11,663 52	-----	-----	77 17
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	5,000 00
2,026 94	436 47	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
1,744 51	-----	69,638 88	40,774 71	40,550 00	-----
-----	-----	4,050 00	4,250 00	4,450 00	-----
30,933 23	16,445 10	-----	841 13	231 35	6,405 05
\$427,570 11	\$96,257 29	\$111,663 52	\$50,841 13	\$50,231 35	\$17,128 31
\$125,000 00	\$500 00	\$100,000 00	\$50,000 00	\$50,000 00	\$10,000 00
150,000 00	-----	-----	-----	-----	-----
57,515 51	-----	-----	-----	-----	-----
568 94	78,207 05	-----	841 13	231 35	7,128 31
1,500 00	-----	-----	-----	-----	-----
62,424 24	17,550 24	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
30,561 42	-----	11,663 52	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$427,570 11	\$96,257 29	\$111,663 52	\$50,841 13	\$50,231 35	\$17,128 31

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Kennett Water Company	Kern Island Irrigating Canal Company	Kern River Canal and Irrigating Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$80,653 16	\$220,227 05	\$71,735 24
Fixed capital installed since December 31, 1912	7,758 26		
Total fixed capital.....	\$88,411 42	\$220,227 05	\$71,735 24
Cash and deposits.....	48 27		
Notes receivable			
Accounts receivable	489 91	4,016 07	3,170 37
Other current assets.....			
Investments			
Treasury securities			
Working assets	473 48	9,082 25	
Prepaid expenses	101 02		
Unamortized discount on securities and expenses			178,264 76
Miscellaneous	18,112 12		
Corporate deficit			
Totals	\$107,636 22	\$233,325 37	\$253,170 37
<i>Liabilities.</i>			
Capital stock	\$100,000 00	\$150,000 00	\$250,000 00
Funded debt			
Notes payable			
Accounts payable	1,359 75	30,915 29	
Interest and taxes accrued.....			
Miscellaneous			
Reserves	5,809 77		
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus	466 70	52,380 08	3,170 37
Totals	\$107,636 22	\$233,325 37	\$253,170 37

¹Assessment.²Credit item.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company	Laguna Cliffs Water Company	Lawndale Land and Water Company	The Lerdo Canal Company
\$95,733 78	\$244,267 35	\$526,360 34	\$22,098 89	\$88,170 91	\$124,265 77
-----	3,218 40	32,436 24	2,646 58	12,660 04	-----
\$95,733 78	\$247,485 75	\$558,796 58	\$24,744 97 10 12	\$100,830 95 2 97	\$124,265 77
-----	-----	736 56	-----	-----	-----
209 40	93 67	13,553 97	972 37	340 10	1,912 90
-----	-----	99 08	-----	-----	-----
12 00	-----	1,695 07	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	18 25	5,316 23	-----	207 66	-----
-----	-----	163 50	-----	14 78	-----
-----	753,318 08	1,528,059 50	-----	2,692 80	123,646 73
-----	-----	60,122 43	-----	-----	2,087 50
14,256 43	-----	-----	3,608 37	13,260 58	7,893 36
-----	-----	-----	-----	-----	-----
\$110,211 61	\$1,000,915 75	\$2,168,542 92	\$29,335 83	\$117,320 28	\$259,806 26
-----	-----	-----	-----	-----	-----
\$100,000 00	\$1,000,000 00	\$2,000,000 00	\$15,200 00	\$75,000 00	\$250,000 00
-----	-----	113,000 00	-----	15,000 00	-----
10,211 61	-----	5,570 15	1,010 99	1,100 00	-----
-----	-----	6,156 30	-----	14,840 35	9,806 26
-----	-----	53 07	13,124 84	32 13	-----
-----	-----	30,006 09	-----	11,412 06	-----
-----	-----	-----	-----	-----	-----
-----	915 75	13,757 31	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$110,211 61	\$1,000,915 75	\$2,168,542 92	\$29,335 83	\$117,320 28	\$259,806 26

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Lone Oak Canal Company	Los Angeles County Water Works Company	Los Altos Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$302,726 73	\$29,366 52
Fixed capital installed since December 31, 1912	\$50,000 00	35,788 63	3,837 91
Total fixed capital.....	\$50,000 00	\$338,515 36	\$33,204 43
Cash and deposits.....		440 99	503 94
Notes receivable		122 50	
Accounts receivable	1,838 00	976 75	704 52
Other current assets.....			
Investments			
Treasury securities			
Working assets			
Prepaid expenses		28 84	
Unamortized discount on securities and expenses			92,991 00
Miscellaneous			
Corporate deficit	4,689 10		20,321 26
Totals	\$56,527 10	\$340,084 44	\$147,725 15
<i>Liabilities.</i>			
Capital stock	\$50,000 00	\$250,000 00	\$100,000 00
Funded debt		75,000 00	30,000 00
Notes payable		2,500 00	
Accounts payable	6,527 10	488 74	1,053 67
Interest and taxes accrued.....		9,629 33	9,900 00
Miscellaneous			
Reserves			6,771 48
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus		2,466 37	
Totals	\$56,527 10	\$340,084 44	\$147,725 15

¹To October 31, 1916, when sold to Marin County Water District.²Assessment.³See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Madera Canal and Irrigation Company	Manor Water Company	Madera Electric Water Company	Marin Water and Power Company ¹	The Marysville Water Company	Midland Counties Public Service Corporation ²
\$535,181 75		\$30,822 55	\$1,274,617 56	\$259,246 00	
7,003 08	\$17,463 17	20 35	59,826 44	44,887 24	
\$542,184 83	\$17,463 17	\$30,842 90	\$1,334,444 00	\$304,133 24	
649 85		662 97	31,652 11	4,033 00	
11,084 21	33 45	122 90	121,208 64	115 30	
			7 91		
		20,000 00	52,000 00		
			5,369 86	5,900 20	
		47 11	140 27		
			475,000 00		
			24,679 15		
28,797 97		103 05			
\$582,716 86	\$17,496 62	\$51,778 93	\$2,044,501 94	\$314,181 74	
\$400,000 00	\$14,760 00	\$50,000 00	\$1,100,500 00	\$200,000 00	
100,000 00			677,000 00	30,000 00	
3,500 00			39,500 00		
2,316 86	2,135 71	206 07	5,400 70		
2,500 00			22,209 46		
² 74,400 00			74,149 24		
		1,572 86	6,006 00	10,231 50	
				21,000 00	
	600 91		119,736 54	52,950 24	
\$582,716 86	\$17,496 62	\$51,778 93	\$2,044,501 94	\$314,181 74	

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Mokelumne River Power and Water Company	Montebello Land and Water Company	Mountain Light and Water Company ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$1,500,000 00	\$70,000 00	-----
Fixed capital installed since December 31, 1912	22,707 40	7,813 06	\$61,220 73
Total fixed capital.....	\$1,522,707 40	\$77,813 06	\$61,220 73
Cash and deposits.....	219 35	1,637 26	44 56
Notes receivable		375 00	-----
Accounts receivable	430 00	-----	768 37
Other current assets		-----	-----
Investments	20,469 98	-----	-----
Treasury securities		-----	-----
Working assets		-----	-----
Prepaid expenses		-----	-----
Unamortized discount on securities and expenses		47,186 94	-----
Miscellaneous		-----	-----
Corporate deficit	16,086 04	-----	-----
Totals	\$1,559,912 77	\$127,012 26	\$62,033 66
<i>Liabilities.</i>			
Capital stock	\$1,500,000 00	\$125,000 00	\$25,000 00
Funded debt			23,500 00
Notes payable	20,719 05	-----	-----
Accounts payable	17,190 00	-----	255 91
Interest and taxes accrued.....	3,585 40	-----	-----
Miscellaneous		-----	-----
Reserves	18,418 32	-----	11,246 58
Income invested since December 31, 1912, in fixed capital.....		-----	-----
Appreciation of fixed capital.....		2,012 26	2,031 17
Corporate surplus		-----	-----
Totals	\$1,559,912 77	\$127,012 26	\$62,033 66

¹Includes electric.²Assessment.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Monterey County Water Company	Monterey County Water Company	The Monterey County Water Works	Mt. Jackson Water and Power Company	Mountain Power Company	Mountain Springs Water Company
\$29,500 00	\$39,900 00	\$1,348,163 70	\$13,148 82	\$391,375 72	\$114,053 27
	100 00	63,555 76	3,244 66	5,755 03	7 20
\$29,500 00 3,727 14	\$40,000 00	\$1,411,719 66 1,813 26	\$16,393 48 52 72	\$397,130 75 3,899 47	\$114,060 47 2,413 60
	1,487 81	7,880 30		26,624 05	14,912 78
500 00					
		136,815 63 861 96		699 75	329 53 91 42
			13,228 32		
	73,262 19		2,623 21	11,205 28	9,994 87
\$33,727 14	\$114,750 00	\$1,559,090 81	\$32,297 73	\$439,559 30	\$141,802 67
\$30,000 00	\$85,000 00	\$1,000,000 00	\$20,000 00	\$429,000 00	\$50,000 00
			10,943 80 262 38		
		3,043 66 251 04			
	29,750 00	12,764 87 118,718 14			20,000 00 71,802 67
			1,091 55	3,000 00	
3,727 14		424,313 10		7,559 30	
\$33,727 14	\$114,750 00	\$1,559,090 81	\$32,297 73	\$439,559 30	\$141,802 67

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Moorpark Water, Light and Power Company	Murphy Water, Ice and Light Company	Napa City Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$2,826 51	\$79,370 04	\$248,454 45
Fixed capital installed since December 31, 1912	2,088 73	11,439 37	43,495 77
Total fixed capital.....	\$4,915 24	\$90,809 41	\$291,950 22
Cash and deposits.....	264 21	459 87	267 66
Notes receivable			
Accounts receivable	65 80	2,129 43	
Other current assets.....			
Investments			
Treasury securities	6,750 00		
Working assets	21 60	2,257 60	500 00
Prepaid expenses	22 82	115 00	
Unamortized discount on securities and expenses	1,295 00	180,000 00	40,986 11
Miscellaneous			
Corporate deficit		7,780 87	
Totals	\$13,334 67	\$283,552 18	\$333,703 99
<i>Liabilities.</i>			
Capital stock	\$10,000 00	\$250,000 00	\$221,300 00
Funded debt			74,500 00
Notes payable	1,750 00		750 00
Accounts payable		5,500 00	543 89
Interest and taxes accrued.....	19 68		399 19
Miscellaneous	195 00		
Reserves		28,052 18	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus	1,369 99		36,210 91
Totals	\$13,334 67	\$283,552 18	\$333,703 99

¹Assessment.²See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Natomas Water Company	Newman Water Works Company	North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company	Northern California Consolidated Power Company ²
\$5,006,700 86	\$40,146 66	\$60,738 91	\$391,676 53	\$10,392 35	-----
93,984 62	5,654 81	1,490 22	22,918 48	11,288 50	-----
\$5,100,685 48	\$45,801 47	\$62,229 13	\$414,595 01	\$21,680 85	-----
1,793 03	1,462 69	5 00	2,504 29	28 47	-----
			446 50		-----
3,590 74	758 90	353 93	18,186 43	293 06	-----

	129 58		76 85		-----
105 48			201 16		-----
				31,808 42	-----
		16,811 84		4,268 55	-----
\$5,106,174 73	\$48,152 64	\$79,399 90	\$436,010 24	\$58,089 35	-----
\$5,000,000 00	\$30,000 00	\$35,000 00	\$200,000 00	\$44,550 00	-----
	5,000 00		158,000 00		-----
93,516 17	260 45	44,399 90	616 49	13,079 35	-----
			5,661 60		-----
			¹ 40,000 00		-----
1,282 83			3,769 79	450 00	-----

11,375 73	12,892 19		27,962 36		-----
\$5,106,174 73	\$48,152 64	\$79,399 90	\$436,010 24	\$58,089 35	-----

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Northern Oil Company	Northern Water and Power Company	Oak Park Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$60,720 28	\$6,081,323 94	\$159,510 75
Fixed capital installed since December 31, 1912	1,139 85	11,849 59	30,882 55
Total fixed capital.....	\$61,860 13	\$6,093,173 53	\$190,393 30
Cash and deposits.....	4,447 87	464 75	15,850 66
Notes receivable	1,750 00	-----	-----
Accounts receivable	10,506 55	-----	3,662 40
Other current assets.....	78 12	-----	-----
Investments	8,256 12	-----	-----
Treasury securities	-----	-----	200,000 00
Working assets	781 06	1,666 67	-----
Prepaid expenses	126 74	-----	-----
Unamortized discount on securities and expenses	-----	-----	140,489 25
Miscellaneous	-----	¹ 1,496 65	-----
Corporate deficit	-----	438,198 40	-----
Totals	\$87,806 59	\$6,535,000 00	\$550,395 61
<i>Liabilities.</i>			
Capital stock	\$50,000 00	\$3,250,000 00	\$500,000 00
Funded debt	-----	978,000 00	-----
Notes payable	-----	35,000 00	-----
Accounts payable	6,284 51	106,700 00	2,848 31
Interest and taxes accrued.....	-----	97,800 00	-----
Miscellaneous	-----	² 2,047,500 00	-----
Reserves	-----	20,000 00	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	30,882 55
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	31,522 08	-----	16,664 75
Totals	\$87,806 59	\$6,535,000 00	\$550,395 61

¹Difference to balance.²Includes assessment of \$297,500.00 and capital stock reverted to company of \$1,750,000.00.³Sold to city of Santa Monica September 1, 1916.⁴Assessment.⁵Includes electric and gas.⁶Report incomplete.⁷See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Ocean Park Water Company ³	Ocean View Land and Water Company	Otay Power Company ⁶	Orange Home Water Company	Oro Water, Light and Power Company ⁵	Pacific Gas and Electric Company ⁷
\$41,818 14	\$72,855 74	-----	\$5,000 00	\$992,483 32	-----
94,909 19	680 08	-----	-----	23,865 88	-----
\$136,727 33	\$73,535 82	-----	\$5,000 00	\$1,016,349 20	-----
633 07	85 41	-----	-----	-----	-----
66 50	-----	-----	-----	-----	-----
-----	128 86	-----	1,455 56	-----	-----
-----	-----	-----	-----	3,778,432 97	-----
-----	24 83	-----	-----	-----	-----
22,229 07	28,900 00	-----	-----	-----	-----
3,953 69	16,640 04	-----	2,926 14	-----	-----
\$163,609 66	\$119,314 96	-----	\$9,381 70	\$4,794,782 17	-----
\$100,000 00	\$58,500 00	-----	\$5,000 00	\$3,250,000 00	-----
50,000 00	-----	-----	-----	346,000 00	-----
4,500 00	-----	-----	-----	-----	-----
189 80	58,054 96	-----	3,381 70	9,299 09	-----
-----	-----	-----	41,000 00	-----	-----
8,919 86	2,760 00	-----	-----	689,749 37	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	499,733 71	-----
\$163,609 66	\$119,314 96	-----	\$9,381 70	\$4,794,782 17	-----

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Palm Valley Water Company ²	Pasadena Consolidated Water Company	Peninsula Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$125,009 17	\$265,921 32
Fixed capital installed since December 31, 1912		17,815 63	18,164 09
Total fixed capital.....		\$144,824 80	\$284,085 41
Cash and deposits.....		11,574 31	7,867 85
Notes receivable			
Accounts receivable		3,723 69	
Other current assets.....			
Investments		105,165 00	
Treasury securities			
Working assets		581 27	
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			
Totals		\$265,869 07	\$291,953 26
<i>Liabilities.</i>			
Capital stock		\$142,500 00	\$50,000 00
Funded debt		65,000 00	207,000 00
Notes payable		22,400 00	
Accounts payable		4,868 26	
Interest and taxes accrued.....		8,644 96	
Miscellaneous			
Reserves		12,805 51	
Income invested since December 31, 1912, in fixed capital.....			18,164 09
Appreciation of fixed capital.....			
Corporate surplus		9,650 34	16,789 17
Totals		\$265,869 07	\$291,953 26

¹Includes collateral bonds of \$5,498,000.00.²Report incomplete.³Includes assessment of \$1,619.17.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Peoples Water Company	Peoples Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works	Pleasant Valley Water Company
\$25,994,340 41	\$61,938 72	\$435,385 53	\$41,600 00	\$52,167 60	\$90,307 76
1,312,664 17	8,856 70	30,399 35	-----	2,254 92	5,224 14
\$37,307,004 58	\$70,795 42	\$465,784 88	\$41,600 00	\$54,422 52	\$95,531 90
57,418 58	579 65	6,715 37	-----	1,005 31	3,252 83
6,291 86	-----	-----	-----	-----	160 00
278,856 67	771 00	4,608 55	20,960 69	-----	8,672 78
13,000 00	-----	-----	-----	-----	7,040 00
959,000 00	-----	-----	-----	-----	-----
197,250 62	-----	8,250 26	-----	-----	-----
-----	19 07	529 36	-----	-----	11 60
435,101 25	-----	-----	195,346 00	-----	-----
15,670,584 84	-----	-----	3,054 00	-----	-----
-----	1,880 61	-----	-----	-----	-----
\$44,924,508 40	\$74,045 75	\$485,888 42	\$260,960 69	\$55,427 83	\$114,669 11
\$20,000,000 00	\$50,000 00	\$300,000 00	\$240,000 00	\$48,000 00	\$67,766 00
19,669,668 00	20,000 00	100,000 00	-----	-----	-----
2,199,844 13	4,000 00	7,000 00	-----	-----	-----
196,440 69	9 00	-----	-----	-----	5,081 95
1,456,979 19	-----	2,807 00	-----	-----	-----
-----	36 75	66 67	-----	-----	\$1,999 87
1,130,984 74	-----	60,441 61	-----	-----	38,592 28
-----	-----	-----	-----	-----	-----
270,591 65	-----	15,573 14	20,960 69	7,427 83	1,229 01
\$44,924,508 40	\$74,045 75	\$485,888 42	\$260,960 69	\$55,427 83	\$114,669 11

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Plunkett Canal Company	Port Costa Water Company	Puente City Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$5,000 00	\$624,778 14	\$14,702 03
Fixed capital installed since December 31, 1912		65,175 34	5,247 93
Total fixed capital.....	\$5,000 00	\$689,952 48	\$19,949 96
Cash and deposits.....		1,506 14	39 62
Notes receivable			
Accounts receivable	6,486 72	49,710 34	340 00
Other current assets.....			
Investments			
Treasury securities			
Working assets		5,601 67	151 40
Prepaid expenses			
Unamortized discount on securities and expenses	40,225 00		
Miscellaneous	4,775 00		
Corporate deficit			
Totals	\$56,486 72	\$746,771 63	\$20,480 98
<i>Liabilities.</i>			
Capital stock	\$50,000 00	\$500,000 00	\$11,700 00
Funded debt			
Notes payable		210,436 66	7,400 00
Accounts payable		16,122 27	
Interest and taxes accrued.....			
Miscellaneous			
Reserves			1,181 74
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus	6,486 72	20,212 70	199 24
Totals	\$56,486 72	\$746,771 63	\$20,480 98

¹See gas report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Riverbend Gas and Water Company ¹	Randsburg Water Company	Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverank Water Company
	\$100,000 00	\$1,212,767 17	\$21,150 00	\$129,328 09	\$19,750 47
		28,035 73	7,554 15	2,416 78	37,083 08
	\$100,000 00	\$1,240,802 90	\$28,704 15	\$131,739 87	\$56,833 55
		1,699 76	365 01	595 80	110 55
	1,257 95	1,405 56	576 00	333 00	5,718 50
	1,100 70	2,470 63	250 00	187 83	56 14
		32 01			
		18,671 08			
	\$102,358 65	\$1,265,081 94	\$29,895 16	\$132,856 50	\$62,718 74
	\$100,000 00	\$1,000,000 00	\$25,000 00	\$75,000 00	\$54,000 00
		200,000 00		52,000 00	
	561 47	4,161 14		1,186 04	872 75
		2,313 19			
	175 07	58,607 61	2,624 15		5,444 00
	1,622 11		2,271 01	4,670 46	2,401 99
	\$102,358 65	\$1,265,081 94	\$29,895 16	\$132,856 50	\$62,718 74

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Roseville Water Company	Sacramento Valley West Side Canal Company	St. Helena Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$120,000 00	\$250,000 00	\$99,817 10
Fixed capital installed since December 31, 1912	896 00	28,319 25	4,183 94
Total fixed capital.....	\$120,896 00	\$278,319 25	\$104,001 04
Cash and deposits.....	4,134 59	10,606 14	137 82
Notes receivable		5,464 89	
Accounts receivable	1,035 62	72,470 51	2,136 50
Other current assets.....			
Investments			
Treasury securities	99,700 00		
Working assets	8,330 00	777 73	
Prepaid expenses			
Unamortized discount on securities and expenses	80,000 00		
Miscellaneous			
Corporate deficit		53,850 43	
Totals	\$314,096 21	\$421,488 95	\$106,275 36
<i>Liabilities.</i>			
Capital stock	\$200,000 00	\$250,000 00	\$40,250 00
Funded debt	100,000 00	¹ 25,000 00	
Notes payable			
Accounts payable		118,169 70	146 69
Interest and taxes accrued.....	1,750 00		
Miscellaneous		² 28,319 25	
Reserves	8,330 00		3,909 14
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus	4,016 21		61,969 53
Totals	\$314,096 21	\$421,488 95	\$106,275 36

¹Receivers certificates.²Assessment.³Includes assessments of \$93,387.21.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Gabriel Valley Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	San Joaquin and Kings River Canal and Irri- gation Co., Inc.
\$95,073 24		\$271,854 11		\$327,149 36	\$1,289,162 11
3,061 58	\$43,104 95	19,583 06	\$41,936 27	4,387 89	14,586 02
\$98,134 82	\$43,104 95	\$291,437 17	\$41,936 27	\$331,537 25	\$1,303,748 13
202 12	1,327 84	16,731 49		397 30	186,159 18
		23,645 00		350 00	
602 75	424 26	6,593 81	2,876 07	1,259 91	96,918 31
	6,150 00		3,500 00		67,027 90
	3 02	5,600 39		188 73	27,085 73
		31 18			
183,500 00					
12,785 31		5 57	1,318 39		1,100 61
\$295,225 00	\$51,010 07	\$344,044 61	\$49,630 73	\$333,733 10	\$1,682,039 86
\$200,000 00	\$25,000 00	\$250,000 00	\$27,828 00	\$50,000 00	\$1,000,000 00
				109,250 00	
75,000 00	5,000 00				
20,225 00	5,790 47	376 07	17,093 94	10 00	8,282 88
	46 66	650 41			
	157 45	471 45	1,927 20		138,096 54
	4,084 49	27,719 23	2,786 59	8,181 20	322,307 05
					14,586 02
	10,931 00	64,827 45		166,291 99	198,767 37
\$295,225 00	\$51,010 07	\$344,044 61	\$49,630 73	\$333,733 19	\$1,682,039 86

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	San Joaquin Light and Power Corporation ⁵	San Jose Water Works ³	Santa Clara Valley Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			\$105,981 74
Fixed capital installed since December 31, 1912		\$1,833,782 06	1,442 84
Total fixed capital.....		\$1,833,782 06	\$107,424 58
Cash and deposits.....		15,624 13	394 79
Notes receivable.....			229 10
Accounts receivable.....		15,048 64	
Other current assets.....			
Investments.....		5,040 00	
Treasury securities.....			
Working assets.....		26,415 96	
Prepaid expenses.....		599 65	
Unamortized discount on securities and expenses.....			
Miscellaneous.....		187 40	
Corporate deficit.....			3,072 03
Totals.....		\$1,896,697 84	\$111,120 50
<i>Liabilities.</i>			
Capital stock.....		\$1,726,100 00	\$98,200 00
Funded debt.....			10,000 00
Notes payable.....		25,000 00	
Accounts payable.....		390 26	
Interest and taxes accrued.....			
Miscellaneous.....		49,409 09	12,920 50
Reserves.....		93,934 35	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....		41,864 14	
Totals.....		\$1,896,697 84	\$111,120 50

¹Assessment.²Includes installments on stock subscription \$125,440.00, and assessments \$9,970.00.³In operation from June 1, 1916.⁴Includes premium on capital stock, \$8,865.00.⁵See electric report.⁶Sold to city of Santa Monica September 15, 1916.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Santa Clara Water and Irrigating Company	Santa Monica Water Company ^a	Santa Paula Water Works	Santa Rosa Water Works	Sawtelle Water Company	Saticoy Water Water
\$269,778 94	\$848,291 06	\$177,206 74	\$210,076 69	\$57,420 24	\$25,997 96
10,157 62	96,495 27	24,076 01	2,842 86	14,191 45	1,955 10
\$279,936 56	\$944,786 33	\$201,282 75	\$212,919 55	\$71,611 69	\$27,953 06
2,226 50	380,362 53	1,151 46	2,381 51	1,867 48	602 57
766 53		208 19			
3,398 57	4,515 08	4,234 22		4,579 65	2,015 26
	142 34				
15,648 48	58,742 59	1,300 00			
1,750 00					4,075 00
399 11	5,619 88	902 49		1,035 29	
	214 17				
			90,000 00		
73,507 89	964 99				7,640 65
\$377,633 64	\$1,395,347 91	\$209,079 11	\$305,301 06	\$79,094 11	\$42,286 54
\$50,000 00	\$500,000 00	\$150,000 00	\$250,000 00	\$50,000 00	\$15,000 00
100,000 00	250,000 00				
16,000 00	112,165 70	13,200 00	36,000 00		6,000 00
1,662 56	52,929 86	298 44		736 40	728 88
2,916 88	5,281 53				
² 135,410 00	404,969 82				¹ 20,557 66
19,844 20		9,568 17			
51,800 00	70,000 00				
		36,012 50	19,301 06	28,357 71	
\$377,633 64	\$1,395,347 91	\$209,079 11	\$305,301 06	\$79,094 11	\$42,286 54

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Sierra and San Francisco Power Company ¹	Sonoma Valley Water, Light and Power Company	South Feather Land and Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$100,000 00	\$282,962 67
Fixed capital installed since December 31, 1912		9,906 40	5,519 80
Total fixed capital.....		\$109,906 40	\$288,502 47
Cash and deposits.....		72 46	1,963 97
Notes receivable			10,421 97
Accounts receivable		3,595 10	3,258 14
Other current assets.....			
Investments			
Treasury securities			
Working assets			282 63
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous			697 89
Corporate deficit		4,972 79	
Totals		\$117,946 75	\$305,127 07
<i>Liabilities.</i>			
Capital stock		\$100,000 00	\$250,000 00
Funded debt			
Notes payable		10,000 00	16,000 00
Accounts payable		7,631 75	876 43
Interest and taxes accrued.....			40 00
Miscellaneous		315 00	
Reserves			20,973 32
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			17,237 32
Totals		\$117,946 75	\$305,127 07

¹See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

South Los Angeles Land and Water Company	South San Francisco Water Company	Spring Valley Water Company	The Stine Canal Company	Stockton and Mokelumne Canal Company	Stratton Water Company
\$249,341 83	\$170,207 20	\$60,699,592 78	\$81,433 05	\$418,326 07	\$439,358 04
63,149 39	15,228 90	2,461,987 47	-----	27,789 33	2,966 32
\$312,491 22	\$185,436 10	\$63,161,580 25	\$81,433 05	\$446,115 40	\$442,324 36
416 88	3,366 90	39,473 05	-----	344 27	-----
-----	40,000 00	-----	-----	-----	-----
4,640 23	6,080 81	197,743 43	1,265 20	3,396 84	5,573 91
15,000 00	-----	1,274 27	-----	-----	-----
-----	-----	4,131,792 51	-----	-----	-----
225,000 00	-----	5,305,000 00	-----	-----	-----
-----	712 30	509,156 69	-----	2,000 00	-----
-----	275 92	-----	-----	75 24	-----
-----	-----	-----	199,998 75	-----	-----
-----	-----	3,675,411 17	3,568 20	1,350 00	-----
-----	-----	-----	-----	13,664 90	31,627 40
\$557,548 33	\$235,872 03	\$77,021,431 37	\$286,265 20	\$466,946 65	\$479,525 67
\$300,000 00	\$150,000 00	\$28,000,000 00	\$285,000 00	\$200,000 00	\$250,000 00
75,000 00	-----	25,664,000 00	-----	106,000 00	100,000 00
-----	-----	300,000 00	-----	21,977 87	24,559 19
15,249 94	606 94	289,742 67	58 00	12,314 54	60,432 83
650 23	-----	128,033 28	-----	4,500 14	27,000 00
-----	-----	4,104,042 98	-----	-----	-----
26,253 36	70,827 99	3,086,872 87	-----	14,618 73	17,533 65
-----	-----	-----	-----	-----	-----
-----	-----	14,866,101 41	-----	107,445 37	-----
2,503 32	14,437 10	582,638 16	1,207 20	-----	-----
\$557,548 33	\$235,872 03	\$77,021,431 37	\$286,265 20	\$466,946 65	\$479,525 67

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Summit Lake Irrigation Company	Sutter Butte Canal Company	Sweetwater Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$61,510 50	\$1,088,721 32	\$1,280,882 20
Fixed capital installed since December 31, 1912	3,639 45	154,738 06	200,979 52
Total fixed capital.....	\$65,149 95	\$1,243,459 38	\$1,481,861 72
Cash and deposits.....	62 74	3,787 59	23,601 84
Notes receivable		4,662 04	
Accounts receivable	2,355 10	41,099 54	4,187 94
Other current assets.....		12,662 25	176 37
Investments	38,189 50	334,114 01	
Treasury securities		65,200 00	
Working assets		5,282 50	11,553 33
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous		7,994 47	164 27
Corporate deficit	15,277 41	663,093 62	612,898 85
Totals	\$121,034 70	\$2,381,355 40	\$2,134,444 32
<i>Liabilities.</i>			
Capital stock	\$100,000 00	\$1,250,000 00	\$1,200,000 00
Funded debt		428,000 00	166,000 00
Notes payable		307,791 99	216,500 00
Accounts payable	21,034 70	8,517 60	21,847 44
Interest and taxes accrued.....		17,005 81	
Miscellaneous		1370,040 00	
Reserves			530,096 88
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			
Totals	\$121,034 70	\$2,381,355 40	\$2,134,444 32

¹Assessments.²See electric report.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sycamore Canon Water Company	Terra Bella City Water Company	Torrance Water, Light and Power Company	Tuliunga Water and Power Company	Ukiah Water and Improvement Company	Union Water Company
\$5,000 00			\$147,551 70	\$94,811 00	\$48,920 53
	\$15,523 82	\$140,914 42	23,090 42	\$1,682 37	2,746 50
\$5,000 00	\$15,523 82	\$140,914 42	\$170,642 12	\$96,493 37	\$51,667 03
229 37		328 20		176 56	1,438 35
		62 02	664 25		
	458 35	2,533 52	29,898 15		
			1,597 58		
			134,200 00		
	10,000 00		259,000 00		
		3,919 76			
29,000 00		6,208 70	980,702 53		
	5,268 84	23,381 66	20,354 05		
\$34,229 37	\$31,251 01	\$177,348 28	\$1,597,058 68	\$96,669 93	\$53,105 38
\$34,000 00	\$25,000 00	\$34,005 00	\$1,500,000 00	\$50,000 00	\$25,000 00
		115,000 00	50,000 00		
			37,388 73	43,000 00	
18 00	3,101 01	15,056 81	9,669 95		
		5,860 00			
	3,150 00	7,426 47		700 00	500 00
				1,682 37	
211 37				1,287 56	27,605 38
\$34,229 37	\$31,251 01	\$177,348 28	\$1,597,058 68	\$96,669 93	\$53,105 38

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Union Water Company of California	Vacaville Water and Light Company ²	Venice of America Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$5,664,499 21	\$29,012 16	-----
Fixed capital installed since December 31, 1912	102,155 16	12,849 77	\$34,530 63
Total fixed capital.....	\$5,766,654 37	\$51,861 93	\$34,530 63
Cash and deposits.....	1,867 70	405 53	382 09
Notes receivable	-----	-----	-----
Accounts receivable	6,809 34	1,544 63	2,799 85
Other current assets.....	-----	-----	-----
Investments	253,123 41	-----	-----
Treasury securities	-----	-----	-----
Working assets	4,084 39	417 94	-----
Prepaid expenses	1,562 22	-----	57 52
Unamortized discount on securities and expenses	-----	-----	-----
Miscellaneous	3,400 35	-----	-----
Corporate deficit	783,694 24	-----	-----
Totals	\$6,821,196 02	\$54,230 03	\$37,770 09
<i>Liabilities.</i>			
Capital stock	\$5,000,000 00	\$25,000 00	\$35,300 00
Funded debt	852,998 46	-----	-----
Notes payable	609,341 69	1,500 00	-----
Accounts payable	263,893 12	-----	623 25
Interest and taxes accrued.....	26,367 39	-----	-----
Miscellaneous	59,251 86	-----	-----
Reserves	9,343 50	938 54	1,400 00
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	-----	26,791 49	446 84
Totals	\$6,821,196 02	\$54,230 03	\$37,770 09

¹Assessments.²See electric report.³Includes electric.⁴Credit item.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Ventura County Power Company²	Vineyard Ditch Company	Visalia City Water Company	Victorville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company
-----	\$6,645 82	\$138,559 74	-----	\$225,005 00	\$15,219 75
-----	7,913 60	14,673 41	\$388 90	6,100 71	8,455 27
-----	\$14,559 42	\$153,233 15	\$388 90	\$231,105 71	\$23,675 02
-----	222 09	2,459 22	76 16	*24 54	281 83
-----	225 00	-----	-----	-----	-----
-----	96 47	2,470 02	190 00	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	5,000 00	24,995 00	1,200 00
-----	2 50	-----	-----	-----	-----
-----	-----	471 20	-----	-----	-----
-----	-----	3,854 13	-----	-----	-----
-----	729 72	-----	95 16	17,501 23	618 17
-----	\$15,835 20	\$197,178 72	\$5,750 22	\$273,577 40	\$25,775 02
-----	\$6,320 00	\$100,000 00	\$5,300 00	\$200,000 00	\$6,000 00
-----	-----	80,000 00	-----	52,000 00	900 00
-----	667 20	549 39	450 22	21,577 40	-----
-----	18,848 00	-----	-----	-----	-----
-----	-----	6,570 93	-----	-----	-----
-----	-----	-----	-----	-----	8,455 27
-----	-----	-----	-----	-----	10,419 75
-----	-----	10,058 40	-----	-----	-----
-----	\$15,835 20	\$197,178 72	\$5,750 22	\$273,577 40	\$25,775 02

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Watsonville Water and Light Company	West San Joaquin Valley Water Company	Western Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$519,562 36	\$52,850 08	\$458,859 61
Fixed capital installed since December 31, 1912	17,427 21	9,147 52	261,923 26
Total fixed capital.....	\$536,989 57	\$61,997 60	\$720,782 87
Cash and deposits.....	2,397 66	4,156 96	3,834 95
Notes receivable			2,300 01
Accounts receivable	2,710 33		29,288 64
Other current assets.....			
Investments			
Treasury securities			
Working assets	1,193 20	948 21	8,152 04
Prepaid expenses	1,610 73		870 14
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit	57,979 44		
Totals	\$602,880 93	\$67,102 77	\$765,228 65
<i>Liabilities.</i>			
Capital stock	\$500,000 00	\$50,000 00	\$200,000 00
Funded debt			
Notes payable			
Accounts payable	611 66		42,243 58
Interest and taxes accrued.....			302 75
Miscellaneous			
Reserves	102,269 27	8,721 38	289,694 04
Income invested since December 31, 1912, in fixed capital.....			223,453 93
Appreciation of fixed capital.....		5,000 00	5,017 60
Corporate surplus		3,381 39	4,516 75
Totals	\$602,880 93	\$67,102 77	\$765,228 65

¹Includes Elsinore Land and Water Company deficit of \$322.31 omitted from income and profit and loss table.

—Concluded.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$208,326 72		\$7,849 26	\$39,218 50	\$20,000,000 00	\$168,935,887 37
133,923 31	\$6,101 40	2,152 62	2,755 50	6,417 24	9,706,415 51
\$442,250 03	\$6,101 40	\$10,001 88	\$41,974 00	\$20,006,417 24	\$178,642,302 88
9,691 02	9 93		10,313 27	808 53	1,054,732 59
138,926 68				2,894 00	410,850 95
20,856 82			726 06	47,590 63	1,894,913 54
2,081 37					90,292 29
69,180 79					10,071,826 70
					7,440,371 75
4,734 94			1,625 85	8,774 10	1,165,714 83
1,094 37			55	324 20	14,991 25
	15,590 00				10,292,720 84
11,229 81				94,995 17	9,654,505 77
	19 65				14,923,087 66
\$700,051 83	\$21,720 98	\$10,001 88	\$54,639 73	\$20,161,803 87	\$225,656,311 05
\$200,000 00	\$15,590 00	\$8,704 00	\$44,200 00	\$10,000,000 00	\$113,502,389 83
152,700 00				10,000,000 00	64,836,564 03
	5,000 00			28,281 85	5,646,449 23
17,783 22	1,130 98	235 26		22,453 10	2,484,807 39
153 30			13 50		2,037,558 56
					7,981,190 80
51,532 28			3,536 00	2,201 18	8,020,305 60
					394,673 57
					16,050,465 07
277,883 03		1,062 62	6,890 23	108,867 74	4,701,906 97
\$700,051 83	\$21,720 98	\$10,001 88	\$54,639 73	\$20,161,803 87	\$225,656,311 05

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	American Irrigation Company	The Anderson Canal Company
Operating revenues -----	\$18,615 20	\$1,286 78
Operating expenses -----	22,623 10	1,891 69
Net operating revenue -----		
Net operating loss -----	\$4,007 90	\$604 91
Nonoperating revenue -----		
Gross corporate income -----		
Gross corporate loss -----	\$4,007 90	\$604 91
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----	\$5,500 00	
Other interest deductions -----	3,737 25	
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----	\$9,237 25	
Net corporate income for year -----		
Net corporate loss for year -----	\$13,245 15	\$604 91
Dividends -----		
Miscellaneous additions to income -----	3,637 27	
Miscellaneous deductions from income -----	1,910 00	
Surplus on December 31, 1915 -----		4,421 40
Deficit on December 31, 1915 -----	87,226 21	
Surplus on December 31, 1916 -----		3,816 49
Deficit on December 31, 1916 -----	98,744 09	

¹Transferred to electric.²Report received incomplete.

No. 2.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Anderson Water Company ²	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Bakersfield Water Company	Bay Point Light and Water Company	Bear Gulch Water Company
	\$21,793 40	\$4,671 85	\$37,845 69	\$3,578 25	\$29,727 47
	15,230 71	10,203 73	27,251 97	1,800 00	12,136 10
	\$6,562 69		\$10,593 72	\$1,778 25	\$17,591 37
		\$5,531 88			
		19,707 43	67 90		225 50
	\$6,562 69	\$14,175 55	\$10,661 62	\$1,778 25	\$17,816 87
		\$5,900 86			
		4,365 27	\$1,950 00		\$10,250 00
	\$530 18	325 42	711 65		
		3,090 00	100 00		1,500 00
					11,885 95
	\$530 18	\$13,681 55	\$2,761 65		\$23,635 95
	\$6,032 51	\$494 00	\$7,899 97	\$1,778 25	
	4,500 00				\$5,819 08
			68 00	\$1,778 25	1,638 88
	9,102 10	372,574 97	5,920 01		63,987 02
	10,634 61	373,068 97	13,751 98		56,529 06

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Bell Water Company	Belvedere Water Company
Operating revenues -----	\$4,434 59	\$40,537 89
Operating expenses -----	2,673 05	36,298 06
Net operating revenue -----	\$1,761 54	\$4,239 83
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$1,761 54	\$4,239 83
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----	\$7 35	\$1,548 75
Total deductions -----	\$7 35	\$1,548 75
Net corporate income for year -----	\$1,754 19	\$2,691 08
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		2 35
Miscellaneous deductions from income -----		381 55
Surplus on December 31, 1915 -----		20,078 09
Deficit on December 31, 1915 -----	1,423 21	
Surplus on December 31, 1916 -----	330 98	22,389 97
Deficit on December 31, 1916 -----		

¹Transferred to electric.²Electric net loss \$230.48.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Beaumont Land and Water Company	Benicia Water Company	Beverly Hills Utility Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company	The Buena Vista Canal Company
\$11,495 95 15,468 12	\$34,499 42 23,451 30	\$9,453 41 11,510 71	\$14,425 46 16,322 32	\$2,303 18 1,192 81	\$4,214 61 6,287 58
	\$11,048 12			\$1,110 37	
\$3,972 17 500 75	2,960 79	\$2,057 30	\$1,896 86	303 21	\$2,072 97
	\$14,008 91			\$1,413 58	
\$3,471 42		\$2,057 30	\$1,896 86		\$2,072 97
				\$168 40	
	\$8,000 00				
	30 93				
	\$8,030 93			\$168 40	
	\$5,977 98			\$1,245 18	
\$3,471 42		\$2,057 30	\$1,896 86		\$2,072 97
		12,057 30			
	19,714 53		8,204 95	256 28 17,177 58	3,351 72
16,209 18	25,692 51		6,308 09	18,166 48	1,278 75
19,680 60					

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	City Water and Improvement Company of Alpaugh	California- Oregon Power Company
Operating revenues -----	\$907 88	\$36,803 17
Operating expenses -----	1,263 73	24,105 95
Net operating revenue -----		\$12,697 22
Net operating loss -----	\$355 85	
Nonoperating revenue -----		
Gross corporate income -----		\$12,697 22
Gross corporate loss -----	\$355 85	
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----	\$132 45	
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----	\$132 45	
Net corporate income for year -----		\$12,697 22
Net corporate loss for year -----	\$488 30	
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		¹ 12,697 22
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	488 30	

¹Transferred to electric.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Callistoga Water Company	The Campbell Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Claremont Domestic Water Company
\$5,407 50	\$3,436 72	\$53,225 32	\$34,058 11	\$10,470 43	\$13,073 16
2,723 38	2,464 10	44,341 62	19,517 56	6,485 46	7,431 55
\$2,684 12	\$972 62	\$8,883 70	\$14,540 55	\$3,984 97	\$5,641 61
			147 74		130 33
\$2,684 12	\$972 62	\$8,883 70	\$14,688 29	\$3,984 97	\$5,771 94
					\$150 00
	\$48 08		\$2,518 75	\$750 00	1,380 78
\$99 40				37 62	
\$99 40	\$48 08		\$2,518 75	\$2,391 47	\$1,530 78
\$2,584 72	\$924 54	\$8,883 70	\$12,169 54	\$1,593 50	\$4,241 16
	780 00		6,000 00	800 00	4,203 06
			1,069 06		1,112 27
5,996 52	1,049 41	19,871 79	41,378 52	16,008 12	53 76
8,541 24	1,193 95	28,755 49	46,479 00	16,801 62	8,857 18
					9,953 85

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Citizens Water Company of Niles	Citizens Water Company of San Jacinto
Operating revenues	\$5,582 12	\$17,011 59
Operating expenses	3,751 33	14,028 41
Net operating revenue.....	\$1,830 79	\$2,983 18
Net operating loss.....		
Nonoperating revenue	20 00	163 14
Gross corporate income.....	\$1,850 79	\$3,146 32
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....		\$43 80
Interest accrued on funded debt.....		13,590 78
Other interest deductions.....		725 55
Rent deductions		
Miscellaneous deductions	\$111 87	
Total deductions	\$111 87	\$14,360 13
Net corporate income for year.....	\$1,738 92	
Net corporate loss for year.....		\$11,213 81
Dividends	1,155 70	
Miscellaneous additions to income.....		75,780 95
Miscellaneous deductions from income.....		15,607 76
Surplus on December 31, 1915.....	3,870 93	
Deficit on December 31, 1915.....		48,831 07
Surplus on December 31, 1916.....	4,454 15	127 31
Deficit on December 31, 1916.....		

¹Transferred to electric report.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

City Water Company of Banning	City Water Company of Ocean Park	Coachella Water Company	Coalinga Consolidated Water Company	Coast Valleys Gas and Electric Company	Colegrove Water Company
\$5,069 91	\$44,542 25	\$483 07	\$27,375 18	\$23,002 96	\$3,234 48
3,821 38	32,468 11	480 50	22,534 91	22,003 16	4,607 34
\$1,248 53	\$12,074 14	\$2 57	\$4,840 27	\$999 80	
					\$1,372 86
12	1,229 03				
\$1,248 65	\$13,303 17	\$2 57	\$4,840 27	\$999 80	
					\$1,372 86
			\$100 00		
	\$5,990 40		6,000 00		
					\$496 68
\$42 42					55 20
\$42 42	\$5,990 40		\$6,100 00		\$551 88
\$1,206 23	\$7,312 77	\$2 57		\$999 80	
			\$1,259 73		\$1,924 74
	20,000 00				
	77,582 59		1,196 98	1999 80	
4,150 35	77,658 07				
			15,863 83		3,203 18
5,356 58	27,388 25	2 57			
			18,320 54		5,127 92

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Compton Water and Lighting Company	Coneland Water Company
Operating revenues -----	\$3,725 08	\$12,985 67
Operating expenses -----	1,762 67	16,316 78
Net operating revenue -----	\$1,962 41	-----
Net operating loss -----	-----	\$3,331 11
Nonoperating revenue -----	-----	-----
Gross corporate income -----	\$1,962 41	-----
Gross corporate loss -----	-----	\$3,331 11
<i>Deductions.</i>		
Nonoperating revenue deductions -----	-----	-----
Interest accrued on funded debt -----	-----	-----
Other interest deductions -----	\$245 00	-----
Rent deductions -----	-----	-----
Miscellaneous deductions -----	-----	-----
Total deductions -----	\$245 00	-----
Net corporate income for year -----	\$1,717 41	-----
Net corporate loss for year -----	-----	\$3,331 11
Dividends -----	448 00	-----
Miscellaneous additions to income -----	-----	7,000 00
Miscellaneous deductions from income -----	944 30	8,699 63
Surplus on December 31, 1915 -----	1,773 25	1,699 63
Deficit on December 31, 1915 -----	-----	-----
Surplus on December 31, 1916 -----	2,098 36	-----
Deficit on December 31, 1916 -----	-----	3,331 11

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona	J. & H. Cooper Water Company	Corcoran Water and Gas Company	Corona City Water Company
\$15,173 95 13,219 09	\$67,525 27 39,683 51	\$67,796 76 36,564 25	\$127 50 520 79	\$3,335 38 2,898 88	\$21,614 63 13,470 01
\$1,954 86	\$27,841 76	\$31,232 51		\$436 50	\$8,144 62
19 04	3,689 55		\$393 29		
\$1,973 90	\$31,531 31	\$31,232 51		\$436 50	\$8,144 62
			\$393 29		
\$25 42					
	\$5,400 00	\$12,790 00			\$2,250 00
	383 44	1,235 95			
	4,000 00				
218 55	72 45	10 00			142 10
\$243 97	\$9,855 89	\$14,035 95			\$2,392 10
\$1,729 93	\$21,675 42	\$17,196 56		\$436 50	\$5,752 52
	10,000 00		\$393 29		
301 15					
2,031 08					
	136,765 44	20,210 74		2,333 01	
17,988 22			359 88		33,893 31
	184,440 86	37,407 30		2,769 51	
17,988 22			753 17		28,140 79

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Coronado Water Company	Cosumnes Irrigation Company ¹
Operating revenues -----	\$43,177 66	-----
Operating expenses -----	54,024 56	-----
Net operating revenue -----		-----
Net operating loss -----	\$10,846 90	-----
Nonoperating revenue -----	47 00	-----
Gross corporate income -----		-----
Gross corporate loss -----	\$10,799 90	-----
<i>Deductions.</i>		
Nonoperating revenue deductions -----		-----
Interest accrued on funded debt -----		-----
Other interest deductions -----	\$10,757 48	-----
Rent deductions -----		-----
Miscellaneous deductions -----	6 25	-----
Total deductions -----	\$10,763 73	-----
Net corporate income for year -----		-----
Net corporate loss for year -----	\$21,563 63	-----
Dividends -----		-----
Miscellaneous additions to income -----	1,206 10	-----
Miscellaneous deductions from income -----	1,058 74	-----
Surplus on December 31, 1915 -----		-----
Deficit on December 31, 1915 -----	202,815 28	-----
Surplus on December 31, 1916 -----		-----
Deficit on December 31, 1916 -----	224,231 55	-----

¹Report received incomplete.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Cottonwood Irrigation and Mining Company	The Cove Water Company	Crocker- Huffman Land and Water Company ¹	Crown Water Company	Crystal Springs Water Company of Sawtelle	Cucamonga Water Company ¹
\$695 85	\$412 50	-----	\$1,283 70	\$3,849 50	-----
446 77	570 17	-----	1,333 37	2,955 94	-----
\$249 08		-----		\$893 56	-----
	\$157 67	-----	\$49 67		-----
		-----			-----
\$249 08		-----		\$893 56	-----
	\$157 67	-----	\$49 67		-----
		-----			-----
		-----			-----
		-----			-----
		-----			-----
		-----			-----
		-----			-----
\$249 08		-----		\$893 56	-----
	\$157 67	-----	\$49 67		-----
		-----		1,120 20	-----
	157 67	-----			-----
		-----		8 60	-----
234 02		-----	80 79	308 79	-----
		-----			-----
483 10		-----	31 12	73 55	-----
		-----			-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Danville Water Company	Davis Water Company
Operating revenues -----	\$553 87	\$4,125 88
Operating expenses -----	190 23	3,173 16
Net operating revenue -----	\$363 64	\$952 72
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$363 64	\$952 72
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		\$246 00
Interest accrued on funded debt -----		
Other interest deductions -----	\$315 00	351 99
Rent deductions -----	35 00	
Miscellaneous deductions -----		17 15
Total deductions -----	\$350 00	\$615 14
Net corporate income for year -----	\$13 64	\$337 58
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----	153 64	
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----		342 30
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	140 00	4 72

¹Includes electric net loss of \$

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Del Mar Water and Electric Company	East Oakland Water and Electric Company	East Sacramento Water Company	East Side Canal Company	East Side Canal and Irrigation Company	The Electric Water Company
\$7,684 48	\$1,061 50	\$2,687 81	\$7,753 97	\$11,387 59	\$64,140 57
14,682 24	1,042 36	2,183 88	11,261 97	19,455 55	45,792 86
	\$19 14	\$503 93			\$18,347 71
\$6,997 76	30 00		\$3,508 00	\$8,067 96	
				533 85	
	\$49 14	\$503 93			\$18,347 71
\$6,997 76			\$3,508 00	\$7,534 11	
\$3,700 00					
8,400 00		\$759 42		\$23,165 63	
\$12,100 00		\$759 42		\$23,165 63	
	\$49 14				\$18,347 71
\$19,097 76		\$255 49	\$3,508 00	\$30,699 74	
				324 74	
\$65,714 53	72 30				
	25 36				
133,672 64		1,183 11	19,457 41	230,234 16	71,049 79
	2 20				
218,848 93		1,438 60	22,965 41	260,609 16	52,702 08

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Elsinore Land and Water Company ¹	Empire Water Company
Operating revenues		\$15,564 69
Operating expenses		10,826 20
Net operating revenue		\$4,738 49
Net operating loss		
Nonoperating revenue		
Gross corporate income		\$4,738 49
Gross corporate loss		
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions		
Rent deductions		\$90 00
Miscellaneous deductions		2,005 51
Total deductions		\$2,095 51
Net corporate income for year		\$2,642 98
Net corporate loss for year		
Dividends		
Miscellaneous additions to income		63 24
Miscellaneous deductions from income		
Surplus on December 31, 1915		
Deficit on December 31, 1915		\$14,300 69
Surplus on December 31, 1916		
Deficit on December 31, 1916		11,594 47

¹Not operating during the year.²Report received incomplete.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Escalon Water and Light Company	Etna Development Company ²	Euclid Avenue Water Company	Excelsior Water and Mining Company ²	Fairmont Water Company	Fairview Land and Water Company
\$1,218 70 963 58		\$2,663 60 3,034 46		\$19,995 35 17,974 48	\$487 37 8,248 07
\$255 12				\$2,020 87	
		\$370 86			\$7,760 72 72 82
\$255 12				\$2,020 87	
		\$370 86			\$7,687 88
					\$386 90
\$226 80		\$260 00			2,198 16
\$226 80		\$260 00			\$2,585 06
\$28 32		\$630 86		\$2,020 87	\$10,272 94
		2 50		447 01	2 05
		6 00			3,000 03
257 43		5,374 27		3,946 93	22,996 43
285 75		4,739 91		6,414 81	9,725 51

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Fall River Mills Water Company	The Farmers Canal Company
Operating revenues	\$385 50	\$3,742 26
Operating expenses	339 41	4,064 91
Net operating revenue	\$46 09	
Net operating loss		\$322 15
Nonoperating revenue		
Gross corporate income	\$46 09	
Gross corporate loss		\$322 15
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions		
Rent deductions		
Miscellaneous deductions		
Total deductions		
Net corporate income for year	\$46 09	
Net corporate loss for year		\$322 15
Dividends		
Miscellaneous additions to income	40 50	
Miscellaneous deductions from income		
Surplus on December 31, 1915	195 08	
Deficit on December 31, 1915		5,542 90
Surplus on December 31, 1916	281 67	
Deficit on December 31, 1916		5,865 05

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Felton Water Company	Fay Water Company	Foothill Ditch Company	Fortuna Water Company	Frederick Water Company	Fresno Canal and Land Company
\$745 00	\$4,757 99	\$7,981 56	\$2,507 87	\$571 55	\$125,931 22
267 25	1,905 07	5,586 68	2,470 72	409 75	79,035 78
\$477 75	\$2,852 92	\$2,394 88	\$37 15	\$161 80	\$46,895 44
16 65			5 00		7,372 60
\$494 40	\$2,852 92	\$2,394 88	\$42 15	\$161 80	\$54,268 04
		\$1,681 16			\$1,685 27
		1,050 00	\$129 39	\$2 00	56,548 07
			28 00		123,663 44
		\$2,731 16	\$157 39	\$2 00	\$181,896 78
\$494 40	\$2,852 92	\$336 28	\$115 24	\$159 80	\$127,628 74
245 50	2,160 00				
			7 50		
588 72	2,111 24	1,790 35	1,785 80	810 89	598,669 90
837 62	2,804 16	2,126 63	1,663 06	970 69	726,298 64

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Francis Land and Water Company	Fresno City Water Company
Operating revenues -----	\$7,171 92	\$175,060 36
Operating expenses -----	3,667 08	128,619 99
Net operating revenue -----	\$3,504 84	\$46,440 37
Net operating loss -----		
Nonoperating revenue -----	1,035 25	2,588 50
Gross corporate income -----	\$4,540 09	\$49,028 87
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----	\$30 00	
Interest accrued on funded debt -----		\$14,650 00
Other interest deductions -----	257 50	62 25
Rent deductions -----	1,000 00	
Miscellaneous deductions -----		64 95
Total deductions -----	\$1,287 50	\$14,777 20
Net corporate income for year -----	\$3,252 59	\$34,251 67
Net corporate loss for year -----		
Dividends -----	1,500 00	
Miscellaneous additions to income -----		960 83
Miscellaneous deductions from income -----	1,000 00	6,524 98
Surplus on December 31, 1915 -----		63,446 22
Deficit on December 31, 1915 -----	361 08	
Surplus on December 31, 1916 -----	391 51	92,133 74
Deficit on December 31, 1916 -----		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company	The Goose Lake Canal Company	The Hanford Water Company	Happy Valley Land and Water Company
\$1,377 87		\$24,556 87		\$32,076 74	\$4,298 05
958 50	\$118 61	20,987 26	\$165 50	22,148 84	3,752 63
\$419 37		\$3,569 61		\$9,927 90	\$454 42
	\$118 61		\$165 50	516 06	195 75
\$419 37		\$3,569 61		\$10,443 96	\$741 17
	\$118 61		\$165 50		
					\$59 82
\$232 15				\$522 22	913 05
					21 00
\$232 15				\$522 22	\$993 87
\$187 22		\$3,569 61		\$9,921 74	\$252 70
	\$118 61		\$165 50	10,627 50	2 00
901 42	802 97	12,981 41	1,147 09	19,432 06	13,502 44
714 20	921 58	16,551 02	1,312 59	18,726 30	13,753 14

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Hawthorne Electric and Water Company	Hayward Water Company
Operating revenues -----	\$6,333 11	\$18,961 27
Operating expenses -----	5,875 81	17,411 79
Net operating revenue -----	\$457 30	\$1,549 48
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$457 30	\$1,549 48
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		
Net corporate income for year -----	\$457 30	\$1,549 48
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----	5,026 41	
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----	17,258 42	1,232 57
Surplus on December 31, 1916 -----		316 91
Deficit on December 31, 1916 -----	21,827 53	

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Hesperia Water Company	Hercules Water Company	Hermosa Beach Water Corporation	Hemet Town Water Company	Highland Domestic Water Company	The Hollister Water Company
\$647 38	\$31,151 47	\$18,245 65	\$4,828 30	\$5,215 61	\$22,060 90
647 38	27,998 08	11,988 18	1,950 05	2,866 97	13,204 33
-----	\$3,153 39	\$6,257 47	\$2,878 64	\$2,348 64	\$8,856 57
-----	1,865 11	318 99	1,306 34	-----	125 52
-----	\$5,018 50	\$6,576 46	\$4,184 59	\$2,348 64	\$8,982 09
-----	-----	-----	-----	-----	-----
-----	-----	\$3,641 37	\$290 39	-----	-----
-----	-----	255 16	-----	-----	-----
-----	\$3 76	605 80	387 90	-----	\$38 45
-----	\$3 76	\$4,502 33	\$678 29	-----	\$38 45
-----	\$5,014 74	\$2,074 13	\$3,506 30	\$2,348 64	\$8,943 64
-----	-----	270 25	30	1,839 60	2,000 00
-----	-----	7,924 30	252 11	1 13	-----
-----	6,563 10	11,159 20	28,559 87	763 17	926 23
-----	-----	-----	-----	1,130 96	179,474 67
-----	11,577 84	5,579 28	31,814 36	877 96	185,492 09
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Hillsborough Water Company ¹	Home Tract Water Company
Operating revenues		\$1,025 25
Operating expenses		756 74
Net operating revenue.....		\$268 51
Net operating loss.....		
Nonoperating revenue		
Gross corporate income.....		\$268 51
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....		
Interest accrued on funded debt.....		
Other interest deductions.....		
Rent deductions		
Miscellaneous deductions		
Total deductions		
Net corporate income for year.....		\$268 51
Net corporate loss for year.....		
Dividends		
Miscellaneous additions to income.....		
Miscellaneous deductions from income.....		119 80
Surplus on December 31, 1915.....		245 66
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....		394 37
Deficit on December 31, 1916.....		

¹Report received incomplete.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Hornbrook Water Company	Independence Water Company ¹	Inglewood Water Company	Interurban Water Company	The James Canal Company	The James and Dixon Canal Company
\$1,627 50	-----	\$34,156 37	\$12,231 59	\$2,739 08	\$10 54
727 72	-----	28,557 19	13,891 69	3,873 81	188 22
\$899 78	-----	\$5,599 18	-----	-----	-----
-----	-----	1,911 43	\$1,660 10	\$2,134 73	\$177 68
\$899 78	-----	\$7,510 61	-----	-----	-----
-----	-----	-----	\$1,660 10	\$2,134 73	\$177 68
-----	-----	\$4,500 00	-----	-----	-----
-----	-----	503 54	-----	-----	-----
-----	-----	160 09	-----	-----	-----
-----	-----	\$5,163 63	-----	-----	-----
\$899 78	-----	\$2,346 98	-----	-----	-----
-----	-----	-----	\$1,660 10	\$2,134 73	\$177 68
-----	-----	61,939 52	-----	-----	-----
-----	-----	29,151 05	2 00	-----	-----
2,167 33	-----	66,068 68	14,783 00	13,798 25	663 45
3,067 11	-----	30,933 23	16,445 10	11,663 52	841 13
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	The Joyce Canal Company	Kerman Water Company
Operating revenues -----	\$21 66	\$20,966 22
Operating expenses -----	124 31	26,597 35
Net operating revenue -----		
Net operating loss -----	\$102 65	\$5,631 13
Nonoperating revenue -----		
Gross corporate income -----		
Gross corporate loss -----	\$102 65	\$5,631 13
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		\$773 92
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		\$773 92
Net corporate income for year -----		
Net corporate loss for year -----	\$102 65	\$6,405 05
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----	128 70	
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	231 35	6,405 05

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Kennett Water Company	Kern Island Irrigating Canal Company	Kern River Canal and Irrigating Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company
\$14,663 66	\$36,864 84	\$16,157 50	\$2,400 10	\$816 92	\$22,502 03
9,460 04	46,789 18	16,623 33	1,987 00	1,775 14	46,451 59
\$5,203 62			\$413 10		
18 00	\$9,924 34	\$465 83		\$958 22	\$23,949 56
				805 00	8,079 60
\$5,221 62			\$413 10		
	\$9,924 34	\$465 83		\$153 22	\$15,869 96
					\$8,017 35
					2,647 15
					900 00
					122 50
					\$11,687 00
\$5,221 62			\$413 10		
3,500 00	\$9,924 34	\$465 83		\$153 22	\$27,556 96
281 10				17,392 09	4,224 80
973 82	62,304 42	3,336 20			23,633 90
466 70	52,380 08	3,170 37	14,669 53	16,323 12	60,723 37
			14,256 43	915 75	13,757 31

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Laguna Cliffs Water Company	Lawndale Land and Water Company
Operating revenues -----	\$669 00	\$3,488 33
Operating expenses -----	1,376 70	5,259 72
Net operating revenue -----		
Net operating loss -----	\$707 70	\$1,771 39
Nonoperating revenue -----		
Gross corporate income -----		
Gross corporate loss -----	\$707 70	\$1,771 39
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		\$153 84
Rent deductions -----		
Miscellaneous deductions -----		25 25
Total deductions -----		\$179 07
Net corporate income for year -----		
Net corporate loss for year -----	\$707 70	\$1,950 48
Dividends -----		
Miscellaneous additions to income -----	¹ 1,094 99	
Miscellaneous deductions from income -----		62 50
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----	3,995 66	11,247 60
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	3,608 37	13,260 58

¹Difference to balance.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Lerdo Canal Company	The Lone Oak Canal Company	Los Angeles County Water Works Company	Los Altos Water Company	Madera Canal and Irrigation Company	Manor Water Company
\$4,116 20 8,642 44	\$3,266 50 5,886 71	\$13,022 85 6,908 90	\$4,049 78 4,422 62	\$11,649 71 11,577 76	\$1,487 20 1,845 42
		\$6,113 95		\$71 95	
\$4,526 24	\$2,620 21		\$372 84	\$437 09	\$358 22
		\$6,113 95		\$509 04	
\$4,526 24	\$2,620 21		\$372 84		\$358 22
		\$4,500 00 214 88	\$1,800 00	\$1,278 36 5,000 00 428 16	
		\$4,714 88	\$1,800 00	\$6,706 52	
		\$1,399 07			
\$4,526 24	\$2,620 21		\$2,172 84	\$6,197 48	\$358 22
			2,170 70	282 50 28 00	
3,367 12	2,068 89	1,067 30	20,319 12	22,854 99	959 13
7,893 36	4,689 10	2,466 37	20,321 26	28,797 97	600 91

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Madera Electric Water Company	Marin Water and Power Company ¹
Operating revenues -----	\$1,468 50	\$117,879 12
Operating expenses -----	1,796 84	51,692 22
Net operating revenue -----		\$66,186 90
Net operating loss -----	\$328 34	
Nonoperating revenue -----		190 00
Gross corporate income -----		\$66,376 90
Gross corporate loss -----	\$328 34	
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		\$26,041 66
Other interest deductions -----		1,965 68
Rent deductions -----		
Miscellaneous deductions -----		11 15
Total deductions -----		\$28,018 49
Net corporate income for year -----		\$38,358 41
Net corporate loss for year -----	\$328 34	
Dividends -----		18,000 00
Miscellaneous additions to income -----		5 00
Miscellaneous deductions from income -----		322 56
Surplus on December 31, 1915 -----	225 29	99,695 69
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----		119,736 54
Deficit on December 31, 1916 -----	103 05	

¹Sold October 31, 1916, to Marin County Water District.²Electric net loss.³Transferred to electric.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

The Marysville Water Company	Midland Counties Public Service Corporation	Mokelumne River Power and Water Company	Montebello Land and Water Company	Mountain Light and Water Company	Montecito Valley Water Company
\$37,861 50	\$11,463 75	\$5,954 58	\$11,884 34	\$3,090 78	\$2,697 75
23,750 20	9,692 87	12,097 12	12,695 67	2,115 97	1,040 53
\$14,111 30	\$1,770 88			\$974 81	\$1,657 22
2,606 71		\$6,142 54	\$811 33	141 87	110 50
\$16,718 01	\$1,770 88			\$1,116 68	\$1,767 72
		\$6,142 54	\$811 33		
				\$1,234 43	
\$1,625 00				1,410 00	
		\$1,183 46			
\$1,625 00		\$1,183 46		\$2,644 43	
\$15,093 01	\$1,770 88				\$1,767 72
		\$7,326 00	\$811 33	\$1,527 75	
6,000 00				2,950 00	
		1,800 00	272 68		
769 35	1,770 88	2,575 48		\$322 41	
44,626 58			2,823 59	3,608 65	4,909 42
		7,984 56			
52,950 24			2,012 26	2,031 17	3,727 14
		16,086 04			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Monterey County Water Company	The Monterey County Water Works
Operating revenues -----	\$3,968 25	\$76,068 74
Operating expenses -----	4,820 82	41,072 50
Net operating revenue -----		\$34,996 14
Net operating loss -----	\$852 57	
Nonoperating revenue -----		297 41
Gross corporate income -----		\$35,293 55
Gross corporate loss -----	\$852 57	
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----	\$222 78	
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----	\$222 78	
Net corporate income for year -----		\$35,293 55
Net corporate loss for year -----	\$1,075 35	
Dividends -----		
Miscellaneous additions to income -----		206,428 24
Miscellaneous deductions from income -----		511 23
Surplus on December 31, 1915 -----		183,102 54
Deficit on December 31, 1915 -----	72,186 84	
Surplus on December 31, 1916 -----		424,313 10
Deficit on December 31, 1916 -----	73,262 19	

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Mt. Jackson Water and Power Company	Mountain Power Company	Mountain Springs Water Company	Moorpark Water, Light and Power Company	Murphy Water, Ice and Light Company	Napa City Water Company
\$1,990 85	\$6,047 45	\$5,741 22	\$1,060 30	\$14,998 66	\$34,124 14
1,575 71	4,986 14	5,287 98	467 84	18,382 61	20,676 69
\$415 14	\$1,061 31	\$453 24	\$592 46		\$13,447 45
		824 25		\$3,383 95	340 22
\$415 14	\$1,061 31	\$1,277 49	\$592 46		\$13,787 67
				\$3,383 95	
					\$3,274 98
\$750 55			\$124 68		53 09
\$750 55			\$124 68		\$3,328 07
	\$1,061 31	\$1,277 49	\$467 78		\$10,459 60
\$335 41				\$3,383 95	
			\$195 00		6,639 00
195 64	10 50				
	6,487 49		103 00		
2,483 44		11,272 36	1,200 21		32,390 31
	7,559 30		1,369 99	4,396 92	
2,623 21		9,994 87		7,780 87	36,210 91

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Natomas Water Company	Newman Water Works Company
Operating revenues	\$28,921 04	\$9,615 96
Operating expenses	11,394 69	4,818 76
Net operating revenue	\$17,526 35	\$4,797 20
Net operating loss		
Nonoperating revenue		
Gross corporate income	\$17,526 35	\$4,797 20
Gross corporate loss		
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions	\$6,115 62	\$304 97
Rent deductions		
Miscellaneous deductions	35 00	
Total deductions	\$6,150 62	\$304 97
Net corporate income for year	\$11,375 73	\$4,492 23
Net corporate loss for year		
Dividends	8,976 91	2,400 00
Miscellaneous additions to income		1,000 00
Miscellaneous deductions from income		
Surplus on December 31, 1915	8,976 91	9,799 96
Deficit on December 31, 1915		
Surplus on December 31, 1916	11,375 73	12,892 19
Deficit on December 31, 1916		

¹Transferred to electric report.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company	Northern California Power Company Consolidated	Northern Oil Company	Northern Water and Power Company
\$1,320 61 1,600 89	\$16,808 30 20,044 75	\$1,335 17 1,944 33	\$41,933 86 33,574 70	\$18,757 90 16,804 87	\$7,086 75 17,520 68
			\$8,359 16	\$1,953 03	
\$280 28	\$3,236 45 1,844 15	\$609 16		1,333 64	\$10,433 93 151 15
\$280 28	\$1,392 30	\$609 16	\$8,359 16	\$3,286 67	\$10,282 78
\$2,490 98	\$9,459 17	\$688 60			\$48,900 00 7,959 90
11 25		40 05			
\$2,502 23	\$9,459 17	\$728 65			\$56,859 90
\$2,782 51	\$10,851 47	\$1,337 81	\$8,359 16	\$3,286 67	\$67,142 68
	2,461 00				
	7,046 20		\$8,359 16	6,135 50	\$10,000 00
	43,399 03			34,370 91	
14,029 33		2,930 74			361,055 72
	27,962 36			31,522 08	
16,811 84		4,268 55			438,198 40

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Oak Park Water Company	Ocean Park Water Company ¹
Operating revenues -----	\$36,066 55	\$12,419 28
Operating expenses -----	20,653 14	8,876 93
Net operating revenues -----	\$15,413 41	\$3,542 35
Net operating loss -----		
Nonoperating revenue -----	742 25	570 00
Gross corporate income -----	\$16,155 66	\$4,112 35
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		\$2,462 50
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		\$2,462 50
Net corporate income for year -----	\$16,155 66	\$1,649 85
Net corporate loss for year -----		
Dividends -----	15,000 00	
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----	3,799 48	
Surplus on December 31, 1915 -----	19,308 57	
Deficit on December 31, 1915 -----		5,603 54
Surplus on December 31, 1916 -----	16,664 75	
Deficit on December 31, 1916 -----		3,953 69

¹Sold to city of Santa Monica September 1, 1916.²Includes net revenue. Electric \$13,647.37, and gas \$3,567.12.³Transferred to electric.⁴Report incomplete.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Ocean View Land and Water Company	Ojai Power Company ⁴	Orange Home Water Company	Oro Water, Light and Power Company	Pacific Gas and Electric Company	Palm Valley Water Company ⁴
\$2,258 72		\$826 79	\$35,252 22	\$427,515 74	
4,572 26		821 08	32,640 93	231,564 71	
		\$5 71	\$2,611 29	\$195,951 03	
\$2,313 54			162,051 30		
		\$5 71	\$164,662 59	\$195,951 03	
\$2,313 54					
\$399 96					
500 00			\$20,760 00		
			193 55		
\$899 96			\$20,953 55		
		\$5 71	\$143,709 04	\$195,951 03	
\$3,213 50			² 17,454 74		
			138,417 86	³ 195,951 03	
			476,987 79		
13,426 54		2,931 85			
			499,733 71		
16,640 04		2,926 14			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Pasadena Consolidated Water Company	Peninsula Water Company
Operating revenues -----	\$15,369 20	\$30,300 32
Operating expenses -----	12,059 52	12,367 54
Net operating revenue -----	\$3,309 68	\$17,932 78
Net operating loss -----		
Nonoperating revenue -----	8,295 00	444 50
Gross corporate income -----	\$11,604 68	\$18,377 28
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----	\$3,900 00	\$10,450 00
Other interest deductions -----	1,414 83	
Rent deductions -----		
Miscellaneous deductions -----	62 00	
Total deductions -----	\$5,376 83	\$10,450 00
Net corporate income for year -----	\$6,227 85	\$7,927 28
Net corporate loss for year -----		
Dividends -----		3,000 00
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		6,643 82
Surplus on December 31, 1915 -----	3,422 49	18,505 71
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	9,650 34	16,789 17
Deficit on December 31, 1916 -----		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Peoples Water Company	Peoples Water Company of Palma	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works	Pleasant Valley Water Company
\$1,689,300 02	\$7,047 55	\$36,926 00	\$12,004 05	\$6,323 14	\$30,323 43
942,526 02	4,881 47	15,646 07	4,218 86	3,984 19	28,748 43
\$746,774 00	\$2,166 08	\$21,279 93	\$7,785 00	\$2,338 95	\$1,575 00
60,065 31		200 00			
\$807,065 31	\$2,166 08	\$21,479 93	\$7,785 19	\$2,338 95	\$1,575 00
\$11,132 52					
597,804 16	\$1,200 00	\$5,000 00			
165,851 62	118 99	580 56			\$409 00
	120 70	321 80			331 50
\$774,788 30	\$1,439 69	\$5,902 36			\$740 50
\$32,277 01	\$726 39	\$15,577 57	\$7,785 00	\$2,338 95	\$834 50
		12,000 00		1,140 00	
18,565 78	4,703 34	41 37			9,149 65
35,816 73		203 30			700 05
255,565 59		12,157 50	13,175 50	6,228 88	
	7,310 34				8,055 09
270,591 65		15,573 14	20,960 69	7,427 83	1,229 01
	1,880 61				

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	The Plunkett Canal Company	Port Costa Water Company
Operating revenues -----	\$1,574 31	\$79,514 93
Operating expenses -----	134 29	34,703 31
Net operating revenue -----	\$1,440 02	\$44,811 62
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$1,440 02	\$33,811 62
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		\$3,856 06
Interest accrued on funded debt -----		
Other interest deductions -----		12,935 16
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		\$16,791 22
Net corporate income for year -----	\$1,440 02	\$28,020 40
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1915 -----	5,046 70	
Deficit on December 31, 1915 -----		7,807 70
Surplus on December 31, 1916 -----	6,486 72	20,212 70
Deficit on December 31, 1916 -----		

¹Transferred to gas report.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Puente City Water Company	River Bend Gas and Water Company	Randsburg Water Company	Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company
\$2,734 69	\$2,914 30	\$13,361 64	\$24,438 58	\$11,196 81	\$6,675 45
2,246 03	1,860 00	13,096 71	22,273 04	7,881 05	2,030 89
\$488 66	\$1,054 30	\$264 93	\$2,165 54	\$3,315 76	\$4,644 56
			196 68		
\$488 66	\$1,054 30	\$264 93	\$2,362 22	\$3,315 76	\$4,644 56
			\$55 98		
			1,083 34		\$3,180 00
\$488 66			177 33		
		\$140 47			
\$488 66		\$140 47	\$1,316 65		\$3,180 00
	\$1,054 30	\$124 46	\$1,045 57	\$3,315 76	\$1,464 56
				\$2,500 00	
	1,054 30		973 40		
\$199 24		1,497 65		1,455 25	3,205 90
			18,743 25		
199 24		1,622 11		2,271 01	4,670 46
			18,671 08		

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Riverbank Water Company	Roseville Water Company
Operating revenues -----	\$12,936 31	\$23,407 13
Operating expenses -----	10,275 92	13,393 70
Net operating revenue -----	\$2,660 39	\$10,013 43
Net operating loss -----		
Nonoperating revenue -----	311 00	1,340 00
Gross corporate income -----	\$2,971 39	\$11,353 43
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----	\$569 40	
Interest accrued on funded debt -----		\$6,000 00
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----	\$569 40	\$6,000 00
Net corporate income for year -----	\$2,401 99	\$5,353 43
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		5 15
Miscellaneous deductions from income -----		2,250 00
Surplus on December 31, 1915 -----		907 63
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	2,401 99	4,016 21
Deficit on December 31, 1916 -----		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Sacramento Valley West Side Canal Company	St. Helena Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Gabriel Valley Water Company	San Geronimo Valley Water Company
\$84,194 32	\$8,617 47	\$6,081 75	\$995 68	\$67,942 74	\$3,646 38
78,253 34	4,112 11	5,717 37	7,303 77	44,758 50	4,419 49
\$5,940 98	\$4,505 36	\$364 38	\$2,691 91	\$23,184 24	-----
745 45	-----	-----	83 44	1,450 02	\$773 11
\$6,686 43	\$4,505 36	\$364 38	\$2,775 35	\$24,634 26	-----
-----	-----	-----	-----	-----	\$773 11
-----	-----	-----	-----	\$13 26	-----
-----	-----	\$4,500 00	\$46 66	47 16	-----
-----	-----	-----	-----	5,100 00	-----
-----	\$218 95	-----	-----	915 50	\$328 68
-----	\$218 95	\$4,500 00	\$46 66	\$6,075 92	\$328 68
\$6,686 38	\$4,286 41	-----	\$2,728 69	\$18,558 34	-----
-----	2,012 50	\$4,135 62	-----	-----	\$1,101 79
9,909 50	-----	-----	-----	97 39	1,000 00
94 52	-----	-----	12 00	1,865 17	-----
-----	59,695 62	-----	8,214 31	48,036 89	-----
70,351 79	-----	8,649 69	-----	-----	1,216 60
-----	61,969 53	-----	10,931 00	64,827 45	-----
53,850 43	-----	12,785 31	-----	-----	1,318 39

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	San Geronimo Water Company	San Joaquin and Kings River Canal and Irrig- ation Co., Inc.
Operating revenues -----	\$13,800 79	\$180,278 06
Operating expenses -----	6,718 09	96,651 72
Net operating revenue -----	\$7,082 70	\$83,626 34
Net operating loss -----		
Nonoperating revenue -----		3,372 03
Gross corporate income -----	\$7,082 70	\$86,998 37
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		\$223 95
Interest accrued on funded debt -----	\$830 89	
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----	41 74	634 37
Total deductions -----	\$872 63	\$858 32
Net corporate income for year -----	\$6,210 07	\$86,140 05
Net corporate loss for year -----		
Dividends -----	2,500 00	75,000 00
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		3,273 10
Surplus on December 31, 1915 -----	162,681 92	190,900 42
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	166,291 99	198,767 37
Deficit on December 31, 1916 -----		

¹In operation from June 1, 1916.²Sold to city of Santa Monica September 15, 1917.

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

San Joaquin Light and Power Corporation	San Jose Water Works ¹	Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Monica Water Company ²	Santa Paula Water Works
\$15,635 60 5,787 86	\$142,759 95 73,024 47	\$663 25 814 75	\$11,148 00 14,430 48	\$35,643 39 25,580 09	\$16,768 49 9,329 37
\$9,047 74	\$69,725 48	-----	-----	\$10,063 30	\$7,439 12
-----	286 85	\$151 50 75 00	\$3,282 48 605 22	346 58	389 20
\$9,847 74	\$70,022 32	-----	-----	\$10,409 84	\$7,828 32
-----	-----	\$76 50	\$2,677 26	-----	-----
-----	-----	-----	\$990 30	\$23 22	-----
-----	-----	\$600 00	6,000 00	8,819 45	-----
-----	\$1,201 55	-----	927 23	5,003 63	\$254 14
-----	415 54	-----	-----	1,614 35	-----
-----	\$1,617 09	\$600 00	\$7,918 23	\$15,460 65	\$254 14
\$9,847 74	\$68,405 24	-----	-----	-----	\$7,574 18
-----	25,887 20	\$676 50	\$10,595 49	\$5,050 81	6,750 00
-----	-----	-----	1,575 00	6 75	-----
9,847 74	653 90	-----	-----	1,609 74	2,042 83
-----	-----	2,395 53	64,487 40	5,688 81	37,231 15
-----	41,864 14	-----	-----	-----	36,012 50
-----	-----	3,072 03	73,507 89	964 99	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Santa Rosa Water Works	Sawtelle Water Company
Operating revenues -----	\$14,850 13	\$11,702 32
Operating expenses -----	7,822 45	7,051 71
Net operating revenue -----	\$7,027 68	\$4,650 61
Net operating loss -----		
Nonoperating revenue -----	106 75	
Gross corporate income -----	\$7,134 43	\$4,650 61
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----	\$2,290 00	
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----	\$2,290 00	
Net corporate income for year -----	\$4,844 43	\$4,650 61
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1915 -----	14,056 63	23,707 10
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	19,301 06	28,357 71
Deficit on December 31, 1916 -----		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING THE YEAR ENDING
31, 1916.

Saticoy Water Company	Sierra and San Francisco Power Company	Sonoma Valley Water, Light and Power Company	South Feather Land and Water Company	South Los Angeles Land and Water Company	South San Francisco Water Company
\$4,136 80	\$39,018 50	\$1,778 50	\$13,342 18	\$41,337 84	\$36,932 22
2,376 78	24,963 32	3,028 06	13,690 72	29,195 81	35,977 55
\$1,760 02	\$14,055 18			\$12,142 03	\$954 67
		\$1,249 56	\$348 54		
		90 75	278 47	20 00	1,876 34
\$1,760 02	\$14,055 18			\$12,162 03	\$2,831 01
		\$1,158 81	\$70 07		
				\$1,076 96	\$0 16
				3,600 00	
\$447 51			\$984 65		
11 50				1,231 75	24 85
\$459 01			\$984 65	\$5,908 71	\$25 01
\$1,301 01	\$14,055 18			\$6,253 32	\$2,806 00
		\$1,158 81	\$1,054 72	3,750 00	
			310 25		8 60
	14,055 18		986 82		164 38
			18,978 61		11,786 88
8,941 66		3,813 98			
			17,237 32	2,503 32	14,437 10
7,640 65		4,972 79			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Spring Valley Water Company	The Stine Canal Company
Operating revenues -----	\$3,509,784 48	\$7,801 61
Operating expenses -----	1,673,270 89	5,574 66
Net operating revenue -----	\$1,826,513 59	\$2,226 95
Net operating loss -----		
Nonoperating revenue -----	183,673 98	
Gross corporate income -----	\$2,010,277 57	\$2,226 95
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----	\$62,149 37	
Interest accrued on funded debt -----	714,360 00	
Other interest deductions -----	77,671 71	
Rent deductions -----		
Miscellaneous deductions -----	101,818 26	
Total deductions -----	\$955,999 34	
Net corporate income for year -----	\$1,054,278 23	\$2,226 95
Net corporate loss for year -----		
Dividends -----	980,000 00	
Miscellaneous additions to income -----	2,259 02	
Miscellaneous deductions from income -----	9,647 07	
Surplus on December 31, 1915 -----	517,747 98	
Deficit on December 31, 1915 -----		1,019 75
Surplus on December 31, 1916 -----	582,638 60	1,207 20
Deficit on December 31, 1916 -----		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING THE YEAR ENDING
31, 1916.

Stockton and Mokelumne Canal Company	Stratton Water Company	Summit Lake Irrigation Company	Sutter Butte Canal Company	Sweetwater Water Company	Sycamore Canyon Water Company
\$9,408 03 9,068 75	\$10,584 20 15,683 60	\$4,689 05 1,925 20	\$123,744 83 69,088 37	\$65,940 82 83,903 54	\$284 29 167 83
\$339 28	----- \$5,099 40	\$2,763 85	\$54,656 46	----- \$17,962 72	\$116 46
-----	-----	41 59	15,561 26	140 54	-----
\$339 28	----- \$5,099 40	\$2,805 44	\$70,217 72	----- \$17,822 18	\$116 46
-----	-----	-----	-----	-----	-----
\$6,240 00 1,034 42	\$6,000 00	\$1,460 42 ----- 1,186 57	\$2,777 40 23,298 38 19,158 29 89 00	\$10,260 00	-----
-----	-----	913 05	-----	-----	-----
\$7,274 42	\$6,000 00	\$3,560 04	\$46,323 07	\$10,260 00	-----
-----	-----	-----	\$23,894 65	-----	\$116 46
\$6,935 14	\$11,099 40	\$754 60	-----	\$28,082 18	-----
-----	-----	-----	2,628 90	-----	-----
100 00	24,000 00	-----	11,452 61	7 23	-----
-----	3,472 00	-----	-----	-----	94 91
6,629 76	-----	14,522 81	679,154 56	584,809 44	-----
-----	-----	-----	-----	-----	211 37
13,664 90	31,627 40	15,277 41	663,093 62	612,898 85	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Terra Bella City Water Company	Torrance Water, Light and Power Company
Operating revenues -----	\$695 70	\$8,122 88
Operating expenses -----	2,097 48	6,010 21
Net operating revenue -----		\$2,112 67
Net operating loss -----	\$1,401 78	
Nonoperating revenue -----		
Gross corporate income -----		\$2,112 67
Gross corporate loss -----	\$1,401 78	
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		\$6,900 00
Other interest deductions -----		
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		\$6,900 00
Net corporate income for year -----		
Net corporate loss for year -----	\$1,401 78	\$4,787 33
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----	3,867 06	18,594 33
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	5,268 84	23,381 66

¹Electric net revenue.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING THE YEAR ENDING
31, 1916.

Tujunga Water and Power Company	Ukiah Water and Improvement Company	Union Water Company	The Union Water Company of California	Vacaville Water and Light Company	Venice of America Water Company
\$3,146 86 3,961 37	\$11,695 20 7,744 78	\$8,587 05 4,532 29	\$46,482 18 27,283 27	\$7,762 45 3,635 84	\$12,358 02 10,784 84
-----	\$3,950 42	\$4,054 76	\$19,198 91	\$4,126 51	\$1,573 18
\$814 51	-----	-----	14,708 64	-----	-----
-----	\$3,950 42	\$4,054 76	\$33,907 55	\$4,126 61	\$1,573 18
\$814 51	-----	-----	-----	-----	-----
-----	\$383 50	-----	\$582 62	-----	-----
\$3,258 76	-----	-----	51,000 00	-----	-----
1,038 99	2,632 66	-----	26,713 93	\$105 00	-----
945 00	-----	-----	22 00	-----	-----
-----	-----	-----	2,206 51	52 82	-----
\$5,242 75	\$3,016 16	-----	\$80,525 06	\$157 82	-----
-----	\$934 26	\$4,054 76	-----	\$3,968 79	\$1,573 18
\$6,057 26	-----	4,000 00	\$46,617 51	5,100 00	900 00
-----	-----	-----	36 76	12,724 64	-----
-----	-----	-----	481,495 67	-----	-----
-----	353 30	27,550 62	-----	25,198 06	-----
14,296 79	-----	-----	255,617 82	-----	226 34
-----	1,287 56	27,605 38	-----	26,791 49	446 84
20,354 05	-----	-----	783,694 24	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Ventura County Power Company	Vineyard Ditch Company
Operating revenues -----	\$23,143 39	\$687 88
Operating expenses -----	15,451 32	947 77
Net operating revenue -----	\$7,692 07	
Net operating loss -----		\$252 89
Nonoperating revenue -----		
Gross corporate income -----	\$7,692 07	
Gross corporate loss -----		\$252 89
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		\$54 12
Rent deductions -----		
Miscellaneous deductions -----		62 65
Total deductions -----		\$116 77
Net corporate income for year -----	\$7,692 07	
Net corporate loss for year -----		\$369 66
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----	7,692 07	
Surplus on December 31, 1915 -----		
Deficit on December 31, 1915 -----		360 06
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----		729 72

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING THE YEAR ENDING
31, 1916.

Visalia City Water Company	Victorville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company	Watsonville Water and Light Company	West San Joaquin Valley Water Company
\$31,934 14	\$1,675 42	\$1,827 20	\$4,080 85	\$28,746 91	\$13,416 54
22,512 71	1,460 67	2,422 09	2,507 53	21,316 19	11,866 67
\$9,421 43	\$214 75		\$1,573 32	\$7,430 72	\$1,549 87
		\$594 89			
			326 92	285 00	
\$9,421 43	\$214 75		\$1,900 24	\$7,715 72	\$1,549 87
		\$594 89			
				\$29 54	
\$4,800 00					
		\$3,592 39			
	\$158 53			291 60	
\$4,800 00	\$158 53	\$3,592 39		\$321 14	
\$4,621 43	\$58 22		\$1,900 24	\$7,394 58	\$1,549 87
		\$4,187 28			
12,000 00				11,500 00	
10 00			5,142 25	136 00	
17,446 97			2,623 84		1,831 52
	151 38	13,313 95		53,738 02	
10,058 40					3,381 39
	95 16	17,501 23	618 17	67,979 44	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Western Water Company
Operating revenues	\$249,254 71
Operating expenses	177,638 44
Net operating revenue.....	\$71,616 27
Net operating loss.....	
Nonoperating revenue	1,968 85
Gross corporate income.....	\$73,585 12
Gross corporate loss.....	
<i>Deductions.</i>	
Nonoperating revenue deductions.....	\$5,188 41
Interest accrued on funded debt.....	
Other interest deductions.....	
Rent deductions	360 00
Miscellaneous deductions	1,093 72
Total deductions	\$6,642 13
Net corporate income for year.....	\$66,942 99
Net corporate loss for year.....	
Dividends	60,000 00
Miscellaneous additions to income.....	226 21
Miscellaneous deductions from income.....	108,254 31
Surplus on December 31, 1915.....	105,600 86
Deficit on December 31, 1915.....	
Surplus on December 31, 1916.....	4,516 75
Deficit on December 31, 1916.....	

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING THE YEAR ENDING
31, 1916.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$108,175 26	\$2,077 80	\$2,100 05	\$9,771 30	\$98,138 25	\$9,759,296 00
73,501 02	2,113 48	1,499 99	4,743 14	38,258 31	5,903,414 35
\$34,674 24		\$600 06	\$5,028 16	\$59,879 94	\$3,855,881 65
8,518 03	\$35 68		327 60	511 28	534,606 73
\$43,192 27		\$600 06	\$5,355 76	\$60,391 22	\$4,390,488 38
	\$35 68				
\$4,723 01					\$117,934 20
7,932 82					1,760,946 58
			\$60 00	\$270 82	428,893 73
1,323 10			450 00		20,618 45
363 68					253,463 81
\$14,342 61			\$510 00	\$270 82	\$2,581,856 77
\$28,849 66		\$600 06	\$4,845 76	\$60,120 40	\$1,808,631 61
	\$35 68				
			2,652 00		1,321,732 11
1,057 83			248 39		483,656 54
7,029 34		105 21	3,536 00	2,281 34	1,391,863 74
255,004 88	16 03	567 77	7,984 08	51,029 18	200,449 32
277,883 03		1,062 62	6,890 23	108,867 74	
	19 65				220,858 38

TABLE

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	American Irrigation Company
<i>Operating Revenue—Water.</i>	
Earnings from commercial sales:	
Commercial earnings—flat rate.....	
Commercial earnings—metered rate.....	
Earnings from industrial sales:	
Earnings from industrial sales—flat rate.....	
Earnings from industrial sales—metered rate.....	
Earnings from municipal hydrants rental.....	
Earnings from sales for street sprinkling.....	
Earnings from sales to municipal departments.....	
Earnings from sales for irrigation.....	\$18,615 20
Miscellaneous earnings from operation.....	
Total operating revenue—water.....	\$18,615 20
<i>Other Operating Revenue.</i>	
Profit on merchandise sales.....	
Profit on piping and connections.....	
Total other operating revenue.....	
Total operating revenue—water.....	\$18,615 20

¹Report received incomplete.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Bear Gulch Water Company	Bell Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$2,463 05	
Commercial earnings—metered rate.....	27,264 42	\$3,471 99
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		650 37
Miscellaneous earnings from operation.....		312 23
Total operating revenue—water.....	\$29,727 47	\$4,434 59
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$29,727 47	\$4,434 59

No. 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Anderson Canal Company	Anderson Water Company ¹	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Bakersfield Water Company	Bay Point Light and Water Company
		\$19,031 72		\$24,706 15 12,228 94	\$3,578 25
		1,810 00			
		200 00		831 00	
		144 00		56 90	
\$1,259 93		491 38	\$4,671 85		
36 85		116 30		22 70	
\$1,286 78		\$21,793 40	\$4,671 85	\$37,845 69	\$3,578 25
\$1,286 78		\$21,793 40	\$4,671 85	\$37,845 69	\$3,578 25

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Belvedere Water Company	Beaumont Land and Water Company	Benicia Water Company	Beverly Hills Utility Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company
	\$28 50			\$8,714 75	\$1,717 77
\$39,345 05	1,095 90	\$9,723 25	\$8,517 41	3,369 08	585 41
		23,346 73		1,131 95	
			900 00	727 00	
		1,375 44		482 68	
	10,371 55		36 00		
808 84					
\$40,153 89	\$11,495 95	\$34,445 42	\$9,453 41	\$14,425 46	\$2,303 18
\$384 00		\$54 00			
\$384 00		\$54 00			
\$40,537 89	\$11,495 95	\$34,499 42	\$9,453 41	\$14,425 46	\$2,303 18

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Buena Vista Canal Company	City Water and Improvement Company of Alpaugh
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		\$907 88
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$4,194 47	
Miscellaneous earnings from operation.....	20 14	
Total operating revenue—water.....	\$4,214 61	\$907 88
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$4,214 61	\$907 88

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Claremont Domestic Water Company	Citizens Water Company of Niles
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....	\$10,278 72	\$3,555 32
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		702 50
Earnings from municipal hydrants rental.....	1,200 00	300 00
Earnings from sales for street sprinkling.....	1 50	1,024 30
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	1,261 31	
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$12,741 53	\$5,582 12
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....	\$331 63	
Total other operating revenue.....	\$331 63	
Total operating revenue—water.....	\$13,073 16	\$5,582 12

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

California-Oregon Power Company	Calistoga Water Company	The Campbell Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland
\$25,770 83		\$601 30		\$29,212 58	
5,556 72	\$4,462 50	2,203 53		1,536 26	\$9,898 26
142 15					
600 70					357 35
2,315 37	621 00			1,790 00	
183 80	309 00	350 79		1,189 27	
416 50				330 00	167 65
1,817 10		281 10	\$52,928 05		
	15 00		297 27		
\$36,803 17	\$5,407 50	\$3,436 72	\$53,225 32	\$34,058 11	\$10,423 26
					\$47 17
					\$47 17
\$36,803 17	\$5,407 50	\$3,436 72	\$53,225 32	\$34,058 11	\$10,470 43

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Citizens Water Company of San Jacinto	City Water Company of Banning	City Water Company of Ocean Park	Colegrove Water Company	Coachella Water Company	Coalinga Consolidated Water Company
		\$21,792 50	\$3,218 74	\$483 07	\$14,609 83
	\$4,804 10	21,496 60			
					1,399 00
	265 81				11,366 35
		1,183 35			
\$16,256 94		69 80			
754 65					
\$17,011 59	\$5,069 91	\$44,542 25	\$3,218 74	\$483 07	\$27,375 18
			\$15 74		
			\$15 74		
\$17,011 59	\$5,069 91	\$44,542 25	\$3,234 48	\$483 07	\$27,375 18

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Coast Valleys Gas and Electric Company	Compton Water and Lighting Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$20,713 67	\$1,350 10
Commercial earnings—metered rate.....		2,224 98
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....	574 00	
Earnings from sales for street sprinkling.....	1,030 54	
Earnings from sales to municipal departments.....	580 55	
Earnings from sales for irrigation.....	104 20	
Miscellaneous earnings from operation.....		150 00
Total operating revenue—water.....	\$23,002 96	\$3,725 08
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$23,002 96	\$3,725 08

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Corona City Water Company	Coronado Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$1,124 00	\$12 00
Commercial earnings—metered rate.....	19,147 18	31,657 25
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		1,837 65
Earnings from municipal hydrants rental.....	602 00	4,200 00
Earnings from sales for street sprinkling.....	145 95	232 78
Earnings from sales to municipal departments.....	480 00	441 48
Earnings from sales for irrigation.....		2,995 35
Miscellaneous earnings from operation.....	74 03	1,736 64
Total operating revenue—water.....	\$21,573 16	\$43,113 15
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	\$38 47	
Profit on piping and connections.....	3 00	\$64 51
Total other operating revenue.....	\$41 47	\$64 51
Total operating revenue—water.....	\$21,614 63	\$43,177 66

¹Report received incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coneland Water Company	Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona	J. H. B. Cooper Water Company	Corcoran Water and Gas Company
	\$532 30		\$16,560 45		\$3,335 38
	14,018 07		40,112 92		
			5,511 68		
	208 00		816 50		
			34 00		
\$12,985 67		\$67,525 27	3,010 85	\$127 50	
	415 58		565 26		
			1,185 10		
\$12,985 67	\$15,173 95	\$67,525 27	\$67,796 76	\$127 50	\$3,335 38
\$12,985 67	\$15,173 95	\$67,525 27	\$67,796 76	\$127 50	\$3,335 38

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Cosumnes Irrigation Company ¹	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crocker- Huffman Land and Water Company ¹	Crown Water Company	Crystal Springs Water Company of Sawtelle
		\$412 50			\$2,397 45
					1,224 00
					186 00
	\$695 85			\$1,283 70	
					42 05
	\$695 85	\$412 50		\$1,283 70	\$3,849 50
	\$695 85	\$412 50		\$1,283 70	\$3,849 50

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Cucamonga Water Company ¹	Danville Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$553 87
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....		\$553 87
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....		\$553 87

¹Report received incomplete.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Electric Water Company	Elsinore Land and Water Company ¹
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$64,132 57	
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....	8 00	
Total operating revenue—water.....	\$64,140 57	
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$64,140 57	

¹Not operating.²Report received incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Davis Water Company	Del Mar Water, Light and Power Company	East Oakland Water and Electric Company	East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company
\$3,635 68		\$1,061 50	\$2,687 81		
	\$7,115 85				
465 20					
25 00	568 63			\$7,717 05 36 92	\$11,387 59
\$4,125 88	\$7,684 48	\$1,061 50	\$2,687 81	\$7,753 97	\$11,387 59
\$4,125 88	\$7,684 48	\$1,061 50	\$2,687 81	\$7,753 97	\$11,387 59

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Empire Water Company	Escalon Water and Light Company	Etna Development Company ²	Euclid Avenue Water Company	Excelsior Water and Mining Company ²	Fairmont Water Company
	\$1,114 90 56 00				\$19,551 90
	47 80				
\$15,564 69			\$2,663 60		443 45
\$15,564 69	\$1,218 70		\$2,663 60		\$19,995 35
\$15,564 69	\$1,218 70		\$2,663 60		\$19,995 35

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Fairview Land and Water Company	Fall River Mills Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$385 50
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$387 37	
Miscellaneous earnings from operation.....	100 00	
Total operating revenue—water.....	\$487 37	\$385 50
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$487 37	\$385 50

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Fresno Canal and Land Company	Francis Land and Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$5,774 91
Commercial earnings—metered rate.....		132 57
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		850 74
Earnings from municipal hydrants rental.....		300 00
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		113 70
Earnings from sales for irrigation.....	\$125,931 22	
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$125,931 22	\$7,171 92
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$125,931 22	\$7,171 92

¹Debit item.²No revenue.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Farmers Canal Company	Felton Water Company	Fay Water Company	Foothill Ditch Company	Fortuna Water Company	Frederick Water Company
	\$745 00	\$100 00 4,657 99		\$1,207 50 972 95	\$486 55
				240 00 85 92	
					85 00
\$3,712 56 30 20			\$7,981 56		
\$3,742 76	\$745 00	\$4,757 99	\$7,981 56	\$2,506 37	\$571 55
				\$1 50	
				\$1 50	
\$3,742 76	\$745 00	\$4,757 99	\$7,981 56	\$2,507 87	\$571 55

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fresno City Water Company	Garden Grove City Water Company	The Gates Canal Company ²	Glendale Consolidated Water Company	The Goose Lake Canal Company ²	The Hanford Water Company
\$157,985 84 11,609 79	\$1,247 75		\$24,556 87		\$29,657 58 2,410 06
2,335 50 30 00 2,388 42					5 60 3 50
790 11	130 12				
\$175,139 66	\$1,377 87		\$24,556 87		\$32,076 74
¹ \$79 30					
¹ \$79 30					
\$175,060 36	\$1,377 87		\$24,556 87		\$32,076 74

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Happy Valley Land and Water Company	Hawthorne Electric and Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$118 95	\$2,072 42
Commercial earnings—metered rate.....		4,081 51
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....	414 65	111 10
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		62 08
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	3,764 45	
Miscellaneous earnings from operation.....		6 00
Total operating revenue—water.....	\$4,298 05	\$6,333 11
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$4,298 05	\$6,333 11

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Hollister Water Company	Hillsborough Water Company ¹
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....	\$15,987 55	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....	1,475 50	
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....	4,382 90	
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....	214 95	
Total operating revenue—water.....	\$22,060 90	
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$22,060 90	

¹Report received incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Hayward Water Company	Hesperia Water Company	Hercules Water Company	Hermosa Beach Water Corporation	Hemet Town Water Company	Highland Domestic Water Company
	\$84 60	\$2,137 87		\$373 50	\$2,314 75
\$15,015 15	502 35	3,286 99	\$15,487 55	4,278 07	2,524 06
		25,346 69		46 50	
457 10		379 92		20 16	
2,424 00					
649 67				14 94	
				95 13	
415 35	60 43		2,248 05		193 07
			510 05		
\$18,961 27	\$647 38	\$31,151 47	\$18,245 65	\$4,828 30	\$5,031 88
					\$112 76
					70 97
					\$183 73
\$18,961 27	\$647 38	\$31,151 47	\$18,245 65	\$4,828 30	\$5,215 61

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Home Tract Water Company	The Hornbrook Water Company	Independence Water Company ¹	Inglewood Water Company	Interurban Water Company	The James Canal Company
\$197 95	\$1,627 50		\$1,084 79		
557 40			32,870 75	\$11,189 10	
			140 00		
			37 33		
264 60					\$2,718 94
5 30				813 59	20 14
\$1,025 25	\$1,627 50		\$34,132 87	\$12,002 69	\$2,739 08
			\$5 17		
			18 33	\$228 90	
			\$23 50	\$228 90	
\$1,025 25	\$1,627 50		\$34,156 37	\$12,231 59	\$2,739 08

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The James and Dixon Canal Company	The Joyce Canal Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$10 54	\$21 66
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$10 54	\$21 66
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$10 54	\$21 66

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Lake Hemet Water Company	Laguna Cliffs Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$669 00
Commercial earnings—metered rate.....	\$4,110 33	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	45 32	
Earnings from industrial sales—metered rate.....	945 82	
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....	34 83	
Earnings from sales to municipal departments.....	203 77	
Earnings from sales for irrigation.....	16,787 13	
Miscellaneous earnings from operation.....	116 00	
Total operating revenue—water.....	\$22,243 20	\$669 00
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	\$254 18	
Profit on piping and connections.....	4 65	
Total other operating revenue.....	\$258 83	
Total operating revenue—water.....	\$22,502 03	\$669 00

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Kerman Water Company	Kennett Water Company	Island Irrigating Canal Company	Kern River and Fresno Irrigating Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company
\$1,259 22	\$8,022 93				\$278 00 497 45
	5,167 15	\$1,200 00			
	684 00				
	18 00				
15,765 60	757 50	30,186 80	\$16,107 17	\$900 10	41 47
3,941 40		5,478 04	50 33	1,500 00	
\$20,966 22	\$14,649 58	\$36,864 84	\$16,157 50	\$2,400 10	\$816 92
	\$3 06				
	11 02				
	\$14 08				
\$20,966 22	\$14,673 66	\$36,864 84	\$16,157 50	\$2,400 10	\$816 92

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Lawndale Land and Water Company	The Lerdo Canal Company	The Lone Oak Canal Company	Los Angeles County Water Works	Los Altos Water Company	Madera Canal and Irrigation Company
				\$42 00 2,168 60	
\$3,486 85			\$2,841 35 6,846 62 222 60 68 45	567 15	
	\$4,089 35 26 85	\$3,181 50 85 00	2,951 44	1,272 03	\$11,649 71
\$3,486 85	\$4,116 20	\$3,266 50	\$12,933 46	\$4,019 78	\$11,649 71
\$1 48			\$89 39		
\$1 48			\$89 39		
\$3,488 33	\$4,116 20	\$3,266 50	\$13,022 85	\$4,019 78	\$11,649 71

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Manor Water Company	Madera Electric Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$1,468 50
Commercial earnings—metered rate.....	\$1,487 20	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$1,487 20	\$1,468 50
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$1,487 20	\$1,468 50

¹Sold to Marin County Water District October 31, 1916.²Loss.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Montecito Valley Water Company	Monterey County Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$690 50	
Commercial earnings—metered rate.....	2,007 25	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		\$3,968 25
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$2,697 75	\$3,968 25
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$2,697 75	\$3,968 25

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Marin Water and Power Company ¹	The Marysville Water Company	Midland Counties Public Service Corporation	Mokelumne River Power and Water Company	Montebello Land and Water Company	Mountain Light and Water Company
\$21,816 25	\$28,975 93	\$6,515 20	\$2,770 40	\$174 00	\$2,635 88
76,771 77		4,089 92			304 00
80 00	1,647 00	89 00	2,892 68		
14,976 35	2,771 77	37 35			45 90
2,151 00		174 00			
716 95	1,045 55				105 00
1,368 70	1,002 35	558 28			
	2,418 90		291 50	11,710 34	
\$117,881 02	\$37,861 50	\$11,463 75	\$5,954 58	\$11,884 34	\$3,090 78
² \$1 90					
² \$1 90					
\$117,879 12	\$37,861 50	\$11,463 75	\$5,954 58	\$11,884 34	\$3,090 78

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Monterey County Water Works	Mount Jackson Water and Power Company	Mountain Power Company	Mountain Springs Water Company	Moor Park Water, Light and Power Company	Murphy Water, Ice and Light Company
	\$1,990 85	\$3,174 20	\$5,741 22	\$1,060 30	
\$62,904 43		623 75			\$14,998 66
5,401 28		1,902 00			
3,432 02					
2,296 44		293 20			
1,102 03					
453 93					
\$75,590 13	\$1,990 85	\$5,993 15	\$5,741 22	\$1,060 30	\$14,998 66
\$89 58		\$45 80			
389 03		8 50			
\$478 61		\$54 30			
\$76,068 74	\$1,990 85	\$6,047 45	\$5,741 22	\$1,060 30	\$14,998 66

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Napa City Water Company	Natomas Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$4,735 55
Commercial earnings—metered rate.....	\$29,132 96	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		17,307 98
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....	1,986 00	
Earnings from sales for street sprinkling.....	1,782 64	
Earnings from sales to municipal departments.....	1,102 54	
Earnings from sales for irrigation.....		6,877 51
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$34,004 14	\$28,921 04
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....	\$120 00	
Total other operating revenue.....	\$120 00	
Total operating revenue—water.....	\$34,124 14	\$28,921 04

¹Expenses not segregated.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Northern Water and Power Company ¹	Oak Park Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$35,058 90
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		122 50
Earnings from sales for irrigation.....		209 35
Miscellaneous earnings from operation.....		675 80
Total operating revenue—water.....		\$36,066 55
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$7,086 75	\$36,066 55

¹Expenses not segregated.²Sold to city of Santa Monica September 1, 1916.³Report incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Newman Water Works Company	North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company	Northern California Power Company Consolidated	Northern Oil Company ¹
\$6,755 94	\$1,091 15	-----	\$90 00	\$33,146 71	-----
1,172 67	164 21	-----	1,245 17	1,702 02	-----
-----	-----	-----	-----	774 00	-----
-----	-----	-----	-----	910 15	-----
1,040 00	-----	-----	-----	3,571 50	-----
415 30	-----	-----	-----	510 90	-----
141 60	-----	-----	-----	1,318 58	-----
-----	57 75	\$16,805 30	-----	-----	-----
86 00	-----	3 00	-----	-----	-----
\$9,611 51	\$1,313 11	\$16,808 30	\$1,335 17	\$41,933 86	-----
\$4 45	-----	-----	-----	-----	-----
-----	\$7 50	-----	-----	-----	-----
\$4 45	\$7 50	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$9,615 96	\$1,320 61	\$16,808 30	\$1,335 17	\$41,933 86	\$18,757 90

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Ocean Park Water Company ²	Ocean View Land and Water Company	Ojai Power Company ³	Orange Home Water Company	Oro Water, Light and Power Company	Pacific Gas and Electric Company
\$9,570 91	-----	-----	-----	\$17,242 20	\$134,255 09
2,606 62	\$1,569 00	-----	-----	30 94	63,359 29
-----	-----	-----	-----	3,604 50	1,979 92
-----	-----	-----	-----	850 13	54,951 59
59 25	105 50	-----	-----	1,298 30	-----
-----	-----	-----	-----	522 75	24,940 08
117 00	584 22	-----	\$826 79	11,629 60	119,476 93
65 50	-----	-----	-----	-----	28,552 84
\$12,419 28	\$2,258 72	-----	\$826 79	\$35,178 42	\$427,515 74
-----	-----	-----	-----	\$73 80	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$73 80	-----
\$12,419 28	\$2,258 72	-----	\$826 79	\$35,252 22	\$427,515 74

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Palm Valley Water Company ¹	Pasadena Consolidated Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		\$5,372 76
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		9,996 44
Miscellaneous earnings from operation.....		
Total operating revenue—water.....		\$15,369 20
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....		\$15,369 20

¹Report incomplete.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Pleasant Valley Water Company	The Plunkett Canal Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$312 00	
Commercial earnings—metered rate.....	27,432 37	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....	1,680 00	
Earnings from sales for street sprinkling.....	16 87	
Earnings from sales to municipal departments.....	656 19	
Earnings from sales for irrigation.....		\$1,574 31
Miscellaneous earnings from operation.....	226 00	
Total operating revenue—water.....	\$30,323 43	\$1,574 31
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$30,323 43	\$1,574 31

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Peninsula Water Company	Peoples Water Company	Peoples Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works
	\$3,858 20		\$6,942 50		\$6,300 99
	1,350,371 44	\$5,594 65	22,939 00		
\$7,184 05	1,249 90		234 00		
20,867 82	218,884 97	1,452 90	3,425 95		
1,185 00	60,358 62		2,397 50		
944 66	15,657 36		366 20		
33 62	38,171 60		620 85		
				\$11,973 85	
				30 20	
\$30,215 15	\$1,688,552 09	\$7,047 55	\$36,926 00	\$12,004 05	\$6,300 99
\$85 17					\$22 15
	\$747 93				
\$85 17	\$747 93				\$22 15
\$30,300 32	\$1,689,300 02	\$7,047 55	\$36,926 00	\$12,004 05	\$6,323 14

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Port Costa Water Company	Puente City Water Company	River Bend Gas and Water Company	Randsburg Water Company	Redondo Water Company	Redwood City Water Company
\$4,560 20		\$2,914 30	\$13,361 64	\$4,280 70	
30,883 41	\$1,749 95			17,228 40	
885 00				622 50	
40,256 82				1,113 95	
1,488 00				600 00	
1,067 00					
373 50				498 38	\$11,196 81
	984 74				
1 00					
\$79,514 93	\$2,734 69	\$2,914 30	\$13,361 64	\$24,343 93	\$11,196 81
				\$23 04	
				71 61	
				\$94 65	
\$79,514 93	\$2,734 69	\$2,914 30	\$13,361 64	\$24,438 58	\$11,196 81

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	Rialto Domestic Water Company	Riverbank Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$6,673 50	\$4,185 81
Commercial earnings—metered rate.....		1,662 98
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		7,051 62
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....	1 95	
Total operating revenue—water.....	\$6,675 45	\$12,900 41
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		\$35 90
Total other operating revenue.....		\$35 90
Total operating revenue—water.....	\$6,675 45	\$12,936 31

¹Debit item.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	San Geronimo Valley Water Company	San Geronimo Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$3,187 05	\$35 80
Commercial earnings—metered rate.....	459 33	6,108 94
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		5,610 10
Earnings from municipal hydrants rental.....		96 00
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		1,949 95
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$3,646 38	\$13,800 79
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$3,646 38	\$13,800 79

¹In operation from June, 1916.²Sold to city of Santa Monica September 15, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Roseville Water Company	Sacramento Valley West Side Canal Company	St. Helena Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Gabriel Valley Water Company
\$21,759 03		\$289 00			\$580 50
		6,436 72		\$9,995 68	47,715 59
					1,939 35
993 75		1,237 20			2,967 00
491 35		601 60			504 11
120 00					13,452 72
	\$83,466 32		\$6,081 75		102
43 00	728 00				
\$23,407 13	\$84,194 32	\$8,564 52	\$6,081 75	\$9,995 68	\$67,159 25
					\$38 89
		\$52 95			744 60
		\$52 95			\$783 49
\$23,407 13	\$84,194 32	\$8,617 47	\$6,081 75	\$9,995 68	\$67,942 74

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

San Joaquin and Kings River Canal and Irrigation Company, Inc.	San Joaquin Light and Power Corporation	San Jose Water Works ¹	Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Monica Water Company ²
\$1,308 00	\$14,531 24	\$40,672 52			\$6 75
	733 23	80,679 16			33,897 29
2,088 00					
	300 00	6,080 00			263 32
		8,316 56			188 75
	71 13	3,872 87			153 72
176,882 06		1,201 24	\$663 25	\$11,148 00	1,123 83
\$180,278 06	\$15,635 60	\$140,772 35	\$663 25	\$11,148 00	\$35,633 66
		\$1,987 60			\$9 73
		\$1,987 60			\$9 73
\$180,278 06	\$15,635 60	\$142,759 95	\$663 25	\$11,148 00	\$35,643 39

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Santa Paula Water Works	Santa Rosa Water Works
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$1,406 25	\$10,784 69
Commercial earnings—metered rate.....	9,687 46	1,200 00
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	900 00	2,250 00
Earnings from industrial sales—metered rate.....	547 60	231 14
Earnings from municipal hydrants rental.....		300 00
Earnings from sales for street sprinkling.....	393 97	41 90
Earnings from sales to municipal departments.....	156 00	
Earnings from sales for irrigation.....	3,677 21	
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$16,768 49	\$14,807 73
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		\$42 40
Total other operating revenue.....		\$42 40
Total operating revenue—water.....	\$16,768 49	\$14,850 13

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	South San Francisco Water Company	Spring Valley Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$18 00	\$1,366,819 38
Commercial earnings—metered rate.....	12,779 49	1,433,759 74
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		39,776 65
Earnings from industrial sales—metered rate.....	24,129 40	417,273 22
Earnings from municipal hydrants rental.....		132,758 05
Earnings from sales for street sprinkling.....	5 33	31,204 16
Earnings from sales to municipal departments.....		60,419 82
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		27,773 46
Total operating revenue—water.....	\$36,932 22	\$3,509,784 48
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$36,932 22	\$3,509,784 48

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sawtelle Water Company	Saticoy Water Company	Sierra and San Francisco Power Company	Sonoma Valley Water, Light and Power Company	South Feather Land and Water Company	South Los Angeles Land and Water Company
\$1,179 25	\$150 00	\$19,475 70			\$1,154 70
9,489 40	2,262 37				36,805 30
		14,234 95			158 20
					2,573 74
46 65		585 00			
82 25		218 45			
		240 00			
	1,724 43	4,254 40		\$13,342 18	645 90
888 03		10 00	\$1,778 50		
\$11,685 58	\$4,136 80	\$39,018 50	\$1,778 50	\$13,342 18	\$41,337 84
\$16 74					
\$16 74					
\$11,702 32	\$4,136 80	\$39,018 50	\$1,778 50	\$13,342 18	\$41,337 84

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Stine Canal Company	Stockton and Mokelumne Canal Company	Stratton Water Company	Summit Lake Irrigation Company	Sutter Butte Canal Company	Sweetwater Water Company
					\$6,003 39
		\$504 20			16,439 53
					225 00
		10,067 78			6,960 38
					1,848 00
					172 84
\$7,768 05	\$9,408 03		\$4,689 05	\$123,744 83	33,991 68
33 56		12 22			
\$7,801 61	\$9,408 03	\$10,584 20	\$4,689 05	\$123,744 83	\$65,940 82
\$7,801 61	\$9,408 03	\$10,584 20	\$4,689 05	\$123,744 83	\$65,940 82

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Sycamore Canon Water Company	Terra Bella City Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$284 29	
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		\$695 70
Earnings from municipal hydrants rental.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$284 29	\$695 70
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$284 29	\$695 70

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Venice of America Water Company	Ventura County Power Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$2,078 20	\$17,628 45
Commercial earnings—metered rate.....	9,673 02	637 05
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		325 70
Earnings from industrial sales—metered rate.....		61 35
Earnings from municipal hydrants rental.....	36 00	
Earnings from sales for street sprinkling.....		397 50
Earnings from sales to municipal departments.....	570 80	1,315 50
Earnings from sales for irrigation.....		2,706 60
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$12,358 02	\$23,072 15
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		\$71 24
Total other operating revenue.....		\$71 24
Total operating revenue—water.....	\$12,358 02	\$23,143 39

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Torrance Water, Light and Power Company	Tujunga Water and Power Company	Ukiah Water and Improvement Company	Union Water Company	The Union Water Company of California	Vacaville Water and Light Company
\$2,686 28	\$3,146 86	\$6,568 85	\$6,380 00	\$2,745 60	\$4,839 00
		2,470 03	1,012 45	30,950 35	1,713 41
2,482 39		115 50			
326 00		1,231 35	716 45	4,090 45	
		180 00		3,921 06	900 00
852 67		561 29	119 40	1,257 80	166 04
1,775 54		63 81	170 70	389 16	144 00
				2,723 86	
		504 37		265 31	
\$8,122 88	\$3,146 86	\$11,695 20	\$8,399 00	\$46,343 59	\$7,762 45
			\$188 05	\$121 94	
				16 65	
			\$188 05	\$138 59	
\$8,122 88	\$3,146 86	\$11,695 20	\$8,587 05	\$46,482 18	\$7,762 45

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Vineyard Ditch Company	Visalia City Water Company	Victorville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company	Watsonville Water and Light Company
	\$26,699 50	\$1,236 24	\$1,827 20	\$4,080 85	\$22,945 92
	968 95	439 18			3,172 40
	938 83				6 20
	219 57				
					1,554 71
	2,725 00				600 00
\$687 63					467 68
25	238 45				
\$687 88	\$31,790 30	\$1,675 42	\$1,827 20	\$4,080 85	\$28,746 91
	\$143 84				
	\$143 84				
\$687 88	\$31,934 14	\$1,675 42	\$1,827 20	\$4,080 85	\$28,746 91

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	West San Joaquin Valley Water Company	Western Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$9,601 01	-----
Commercial earnings—metered rate.....	1,382 97	\$24,845 30
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	243 60	-----
Earnings from industrial sales—metered rate.....		224,290 58
Earnings from municipal hydrants rentals.....	1,525 29	-----
Earnings from sales for street sprinkling.....		-----
Earnings from sales to municipal departments.....	413 67	-----
Earnings from sales for irrigation.....		-----
Miscellaneous earnings from operation.....	250 00	118 83
Total operating revenue—water.....	\$13,416 54	\$249,254 71
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	-----	-----
Profit on piping and connections.....	-----	-----
Total other operating revenue.....	-----	-----
Total operating revenue—water.....	\$13,416 54	\$249,254 71

¹Northern Oil Company, \$18,757.90; Northern Water and Power Company, \$7,088.75; not segregated to accounts.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$168 83	\$2,077 80	\$1,487 36	\$7,257 60		\$2,477,630 19
3,346 57		612 69			3,980,229 07
270 00			1,261 70		141,825 41
11,714 87					1,146,368 64
			767 00		260,125 98
			189 00		78,498 25
			296 00		172,675 76
18,055 71				\$98,138 25	1,307,506 53
74,607 18					161,761 60
\$108,163 16	\$2,077 80	\$2,100 05	\$9,771 30	\$98,138 25	\$9,726,621 43
\$12 10					\$1,210 98
					5,618 94
\$12 10					\$6,829 92
\$108,175 26	\$2,077 80	\$2,100 05	\$9,771 30	\$98,138 25	\$9,759,296 00

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Fresno Canal and Land Company
<i>Pumping Expenses.</i>	
Superintendence	
Pumping labor	
Purification labor	
Miscellaneous labor	
Fuel for steam	
Power purchased	
Lubricants, etc.	
Purification supplies and expenses	
Miscellaneous pumping station supplies and expenses	
Repairs to power pumping equipment	
Repairs to boiler room auxiliary equipment	
Repairs to pumping station auxiliary equipment	
Repairs to pumping station miscellaneous equipment	
Repairs to surface source of supply	
Repairs to ground source of supply	
Repairs to collecting aqueducts, intakes and supply mains	
Repairs to purification plant	
Repairs to pumping station buildings, fixtures and grounds	
Total pumping expenses	
<i>Distribution Expenses.</i>	
Patrolling storage facilities	
Meter and fitting department expenses and supplies	
Street department expenses and supplies	
Customers premises expenses	
Repairs to transmission mains	
Repairs to reservoirs, tanks and standpipes	
Repairs to distribution mains	
Repairs to fire cisterns, basins, fountains and troughs	
Repairs to services	
Repairs to hydrants	
Repairs to distribution buildings, fixtures and grounds	
Repairs to distribution miscellaneous equipment	
Total distribution expenses	

¹Sold to Marin County Water District October 31, 1916.²In operation from June 1, 1916.³Strictly irrigation company; expenses not segregated as between pumping, distribution and commercial.

No. 4.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fresno City Water Company	Marin Water and Power Company ¹	Pacific Gas and Electric Company	Peoples Water Company	San Joaquin and Kings River Canal and Irrigation Company, Inc.	San Jose Water Works ²
\$225 00		\$1,850 70	\$2,700 00		
6,125 01	\$2,034 25	9,534 23	57,094 00		\$2,797 05
			4,998 50		626 31
17 06		3,890 97	994 55		2,923 79
		2,998 88	44,791 14		247 95
61,108 95	2,167 47	3,052 28	30,618 01		4,237 96
46 84	91 18	339 73	1,078 99		20 20
			12,323 80		383 48
1,302 14	17 58	2,825 96	4,089 25		352 96
1,231 54	43 13	1,221 55	3,173 43		160 64
		341 58	756 25		
		574 80	333 64		
40		210 40	1,006 15		
	95 66	433 65	3,035 82		471 58
232 32		981 44	2,349 26		7 50
			721 63		
			402 17		
528 39	5 65	922 34	14,642 23		21 50
\$70,817 65	\$4,454 92	\$29,178 51	\$185,108 82	³ \$53,716 31	\$12,250 92
	\$2,774 87	\$37,697 85	\$10,106 00		
\$153 88	1,600 89	1,766 40	12,866 14		\$1,745 38
	114 85		14,517 07		
		2,601 03			
	47 35		1,060 17		
	56 28	48,318 33	998 90		
2,822 51	1,617 32	4,742 56	24,745 35		1,186 16
5,016 13	1,530 98	4,307 76	20,369 92		2,311 00
	8 90	98 45	882 71		135 99
1 32	272 30	562 96	2,561 06		
1,152 25		4,403 11	3,272 51		
\$9,146 09	\$8,023 74	\$104,498 45	\$91,379 83		\$5,378 53

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Spring Valley Water Company
<i>Pumping Expenses.</i>	
Superintendence	\$19,227 02
Pumping labor	80,347 52
Purification labor	3,635 53
Miscellaneous labor	12,482 14
Fuel for steam	72,952 27
Power purchased	20,968 80
Lubricants, etc.	1,226 11
Purification supplies and expenses	7,677 45
Miscellaneous pumping station supplies and expenses	3,383 34
Repairs to power pumping equipment	4,695 26
Repairs to boiler room auxiliary equipment	3,155 90
Repairs to pumping station auxiliary equipment	292 94
Repairs to pumping station miscellaneous equipment	198 70
Repairs to surface source of supply	14,103 57
Repairs to ground source of supply	8,740 31
Repairs to collecting aqueducts, intakes and supply mains	9,976 43
Repairs to purification plant	1,014 55
Repairs to pumping station buildings, fixtures and grounds	10,408 11
Total pumping expenses	\$274,485 95
<i>Distribution Expenses.</i>	
Patrolling storage facilities	\$2,920 22
Meter and fitting department expenses and supplies	15,495 65
Street department expenses and supplies	8,099 51
Customers premises expenses	37,500 72
Repairs to transmission mains	21,700 71
Repairs to reservoirs, tanks and standpipes	2,305 54
Repairs to distribution mains	32,955 32
Repairs to fire cisterns, basins, fountains and troughs	
Repairs to services	35,121 10
Repairs to hydrants	
Repairs to distribution buildings, fixtures and grounds	1,128 97
Repairs to distribution miscellaneous equipment	14,155 58
Total distribution expenses	\$171,383 32

¹San Joaquin and Kings River Canal and Irrigation Company expenses of \$53,716.31, not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sutter-Butte Canal Company	Western Water Company	Total			
		\$24,002 72			
\$1,223 95	\$12,641 79	171,797 80			
		9,260 34			
37 75	553 79	20,900 05			
227 55	3,832 93	125,050 72			
5,067 83	10,627 48	137,848 78			
43 81	1,296 44	4,143 30			
	24,896 25	45,280 98			
407 12		12,378 35			
122 25	4,778 97	15,426 77			
	857 16	5,110 89			
	441 82	1,643 20			
		1,415 65			
		18,140 28			
	49 73	12,360 56			
	445 86	11,143 92			
		1,416 72			
86 18	2,304 75	28,919 15			
\$7,216 44	\$62,726 97	¹ \$699,956 49			
\$681 80	\$821 25	\$55,001 99			
	3,380 83	37,009 17			
		22,731 43			
		40,101 75			
13,083 11	7,369 69	43,261 03			
867 30	7 11	52,553 46			
16,847 70	565 41	85,482 33			
		68,656 89			
		1,126 05			
	9 30	4,535 91			
2,029 12	118 70	25,131 27			
\$33,509 03	\$12,272 29	\$435,591 28			

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Fresno Canal and Land Company
<i>General Expenses.</i>	
Salaries of general officers.....	\$5,000 00
Salaries of general office clerks.....	5,408 90
Miscellaneous general office supplies and expenses.....	2,059 17
Law expenses—general.....	6,731 20
Railroad Commission expense.....	157 35
Injuries and damages.....	
Relief department and expense.....	
Water franchise requirements.....	
Other general expenses.....	14,326 27
Insurance.....	
Repairs of general structures.....	
Repairs of general equipment.....	38,710 24
Undistributed adjustments—balance.....	
Water expenses transferred.....Cr.	
Joint operating expenses.....Cr.	
Extraordinary repairs.....	
Repairs charged to reserve.....Cr.	
Total general expenses.....	\$72,393 13
<i>Taxes.</i>	
Taxes.....	\$6,642 65
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment:	
Depreciation of pumping capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	
<i>Recapitulation of Expenses.</i>	
Pumping expenses.....	
Distribution expenses.....	
Commercial expenses.....	
General expenses.....	\$72,393 13
Taxes.....	6,642 65
General amortization of capital.....	
Total operating expenses.....	\$79,035 78

¹Sold to Marin County Water District October 31, 1916.²In operation from June 1, 1916.³Credit item.⁴Not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fresno City Water Company	Marin Water and Power Company ¹	Pacific Gas and Electric Company	Peoples Water Company	San Joaquin and Kings River Canal and Irrigation Company, Inc.	San Jose Water Works ²
\$12,366 65	\$7,300 00	\$12,470 04	\$14,700 00	\$4,200 00	\$3,789 04
6,199 03	8,576 00	19,222 05	10,220 00	2,160 00	2,102 40
4,965 81	3,165 11	23,608 83	30,634 71	1,621 67	3,677 62
652 75	3,675 56	1,039 31	21,477 78	5,203 67	1,400 00
	35 85	19 11	7,075 26		
515 14		2,198 40	283 58	426 60	18 00
		291 86	750 00		70 00
9 75	591 12	1,245 41	38,223 17		1,439 99
165 44	1,020 00	549 60	10,516 46		780 00
	22 41		1,772 99	18,708 93	
79 89	38 12	4 88	315 01		
*668 15					
				*18,708 93	
\$24,286 31	\$24,424 17	\$60,649 49	\$135,968 96	\$13,611 94	\$13,277 05
\$7,398 67	\$12,900 00	\$23,374 57	\$197,731 74	\$10,331 52	\$12,441 29
\$3,078 12			\$65,950 00		
5,760 20			168,790 00		
50 65			5,260 00		
\$8,888 97		*\$8,500 00	\$240,000 00	*\$18,991 95	*\$21,037 96
\$70,817 65	\$4,454 92	\$29,178 51	\$185,108 82	\$53,716 31	\$12,250 92
9,146 09	8,023 74	104,498 45	91,379 83		5,378 53
8,082 30	1,889 39	5,363 69	92,336 67		8,638 72
24,286 31	24,424 17	60,649 49	135,968 96	13,611 94	13,277 05
7,398 67	12,900 00	23,374 57	197,731 74	10,331 52	12,441 29
8,888 97		8,500 00	240,000 00	18,991 95	21,037 96
\$128,619 99	\$51,692 22	\$231,564 71	\$942,526 02	\$96,651 72	\$73,624 47

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Spring Valley Water Company
<i>General Expenses.</i>	
Salaries of general officers.....	\$57,062 49
Salaries of general office clerks.....	10,038 10
Miscellaneous general office supplies and expenses.....	48,494 02
Law expenses—general.....	170,526 18
Railroad Commission expense.....	1,270 85
Injuries and damages.....	3,657 25
Relief department and expense.....	100 00
Water franchise requirements.....	
Other general expenses.....	20,985 55
Insurance.....	3,693 55
Repairs of general structures.....	2,206 21
Repairs of general equipment.....	797 62
Undistributed adjustments—balance.....	4,053 83
Water expenses transferred.....Cr.	
Joint operating expenses.....Cr.	
Extraordinary repairs.....	
Repairs charged to reserve.....Cr.	
Total general expenses.....	\$322,885 65
<i>Taxes.</i>	
Taxes.....	\$494,026 02
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment:	
Depreciation of pumping capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	\$288,000 00
<i>Recapitulation of Expenses.</i>	
Pumping expenses.....	\$274,485 95
Distribution expenses.....	171,383 32
Commercial expenses.....	132,489 95
General expenses.....	322,885 65
Taxes.....	494,026 02
General amortization of capital.....	288,000 00
Total operating expenses.....	\$1,683,270 89

¹Credit item.²Not segregated to accounts.³Pacific Gas and Electric Company, \$8,500.00; San Joaquin and Kings River Canal and Irrigation Company, \$18,991.95; Spring Valley Water Company, \$288,000.00; San Jose Water Works, \$21,037.96; not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Sutter-Butte Canal Company	Western Water Company	Total			
\$8,400 00	\$7,500 00	\$132,788 22			
-----	3,915 00	67,841 48			
2,018 42	2,872 67	123,118 03			
3,738 21	664 03	215,108 69			
5,470 52	-----	14,028 94			
2,545 52	49 99	9,694 48			
-----	-----	1,211 86			
90 00	2,251 92	79,163 18			
989 10	1,971 55	19,685 70			
-----	-----	22,710 54			
-----	7,422 13	47,367 89			
-----	89 77	3,475 45			
-----	-----	-----			
44 75	-----	44 75			
-----	-----	18,708 93			
\$23,296 52	\$26,737 06	\$717,530 28			
\$3,777 50	\$3,276 79	\$771,900 75			
-----	\$2,329 10	\$2,329 10			
-----	19,018 26	88,046 38			
-----	39,293 46	213,843 66			
-----	6,743 40	12,054 05			
-----	\$67,384 22	\$652,803 10			
\$7,216 44	\$62,726 97	\$69,956 49			
33,509 03	12,272 29	435,591 28			
1,288 88	5,241 11	255,330 71			
23,296 52	26,737 06	717,530 28			
3,777 50	3,276 79	771,900 75			
-----	67,384 22	652,803 10			
\$69,088 37	\$177,638 44	\$3,533,112 61			

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER COMPANIES

	Bakersfield Water Company	Bear Gulch Water Company
<i>Pumping Expenses.</i>		
Operating labor	\$3,600 00	-----
Fuel and power purchased.....	8,991 31	-----
Pumping station supplies and expenses.....	567 74	-----
Repairs to pumping station equipment.....	317 95	-----
Repairs to source of supply.....		-----
Repairs to collecting aqueducts, intakes and supply mains		-----
Repairs to buildings, grounds and purification plant		-----
Total pumping expenses.....	\$13,477 00	-----
<i>Distribution Expenses.</i>		
Distribution system labor and expenses.....	\$32 00	\$862 30
Repairs to transmission and distribution systems.....	545 15	115 53
Repairs to services.....	507 42	99 85
Repairs to buildings, grounds and equipment.....		78 39
Total distribution expenses.....	\$1,084 57	\$1,156 07
<i>Commercial Expenses.</i>		
Collection and promotion of business expense.....	\$1,200 00	-----
Total commercial expenses.....	\$1,200 00	-----
<i>General Expenses.</i>		
General officers and clerks salaries.....	\$2,767 64	\$4,025 00
Law expenses—general	200 00	272 00
Railroad Commission expense.....		-----
Injuries and damages.....		-----
Miscellaneous general expenses.....	215 59	320 68
Insurance	115 34	59 62
Repairs of general structures and equipment.....	453 31	119 11
Other general expenses.....		130 00
Total general expenses.....	\$3,751 88	\$4,926 41
<i>Taxes.</i>		
Taxes	\$1,886 97	\$3,129 92
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$5,851 55	\$2,923 70
Total general amortization of capital.....	\$5,851 55	\$2,923 70
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$13,477 00	-----
Distribution expenses	1,084 57	\$1,156 07
Commercial expenses	1,200 00	-----
General expenses	3,751 88	4,926 41
Taxes	1,886 97	3,129 92
General amortization of capital.....	5,851 55	2,923 70
Total operating expenses.....	\$27,251 97	\$12,136 10

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Belvedere Water Company	Benicia Water Company	California- Oregon Power Company	The Central Canal Company	Chico Water Supply Company	City Water Company of Ocean Park
\$3,113 29	\$1,639 45	\$1,951 35	\$2,549 65	\$3,562 20	\$3,738 40
4,871 96	700 12	6,321 20		6,331 35	2,414 99
291 17	493 28	70 37	1,526 93	439 98	1,304 73
912 99	147 89	319 12		298 97	
	804 77		2,132 69		
		22 10			
173 72		1 96			
\$9,363 13	\$3,785 51	\$8,686 10	\$6,209 27	\$10,632 50	\$7,458 12
\$1,585 47	\$1,382 99	\$1,131 14	\$7,922 01	\$1,898 75	\$667 50
3,952 48	1,107 15	1,174 62	19,822 28		762 94
2,105 01		134 43			
		2 81			
\$7,642 96	\$2,490 14	\$2,443 00	\$27,744 29	\$1,898 75	\$1,430 44
\$1,265 01	\$675 00	\$2,265 25			\$1,860 00
\$1,265 01	\$675 00	\$2,265 25			\$1,860 00
\$7,123 48	\$6,749 96	\$720 75		\$2,940 00	\$6,103 00
158 20	311 85				1,545 64
917 95		69 25			122 95
6 92		568 78	\$6,830 92	1,253 38	5,020 57
345 28	191 58			574 70	189 72
3 40	27 54	3 82	476 12		706 22
		4 00		282 68	
\$8,555 23	\$7,280 93	\$1,366 60	\$7,472 29	\$5,050 76	\$13,688 10
\$1,594 93	\$1,721 04		\$2,915 77	\$1,935 55	\$1,940 78
\$7,876 80	\$7,498 68	\$9,345 00			\$6,090 67
\$7,876 80	\$7,498 68	\$9,345 00			\$6,090 67
\$9,363 13	\$3,785 51	\$8,686 10	\$6,209 27	\$10,632 50	\$7,458 12
7,642 96	2,490 14	2,443 00	27,744 29	1,898 75	1,430 44
1,265 01	675 00	2,265 25			1,860 00
8,555 23	7,280 93	1,366 60	7,472 29	5,050 76	13,688 10
1,594 93	1,721 04		2,915 77	1,935 55	1,940 78
7,876 80	7,498 68	9,345 00			6,090 67
\$36,298 06	\$23,451 30	\$24,105 95	\$44,341 62	\$19,517 56	\$32,468 11

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER COMPANIES

	Coalinga Consolidated Water Company	Consolidated Canal Company
<i>Pumping Expenses.</i>		
Operating labor	\$3,107 00	
Fuel and power purchased	5,331 26	
Pumping station supplies and expenses	1,386 81	
Repairs to pumping station equipment	695 79	
Repairs to source of supply	311 33	
Repairs to collecting aqueducts, intakes and supply mains		
Repairs to buildings, grounds and purification plant	4 50	
Total pumping expenses	\$10,836 69	
<i>Distribution Expenses.</i>		
Distribution system labor and expenses	\$201 80	\$6,103 20
Repairs to transmission and distribution systems	1,473 50	13,051 17
Repairs to services		
Repairs to buildings, grounds and equipment		
Total distribution expenses	\$1,675 30	\$19,154 37
<i>Commercial Expenses.</i>		
Collection and promotion of business expense		
Total commercial expenses		
<i>General Expenses.</i>		
General officers and clerks salaries	\$3,659 96	\$10,795 37
Law expenses—general	100 00	1,100 00
Railroad Commission expense	25 00	
Injuries and damages		
Miscellaneous general expenses	163 33	5,276 93
Insurance	67 55	
Repairs of general structures and equipment		
Other general expenses	1 08	
Total general expenses	\$4,014 76	\$17,172 30
<i>Taxes.</i>		
Taxes	\$366 61	\$3,356 84
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$5,641 55	
Total general amortization of capital	\$5,641 55	
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$10,836 69	
Distribution expenses	1,675 30	\$19,154 37
Commercial expenses		
General expenses	4,014 76	17,172 30
Taxes	366 61	3,356 84
General amortization of capital	5,641 55	
Total operating expenses	\$22,534 91	\$39,683 51

¹Conservation and promotion.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Consolidated Water Company of Pomona	Coronado Water Company	The Electric Water Company	Inglewood Water Company	The Hanford Water Company	Kern Island Irrigating Canal Company
\$1,620 00	\$650 08	\$5,124 95	\$2,998 67	\$1,178 70	\$6,220 94
859 20	3,360 88	11,774 65	2,801 33	3,888 25	-----
38 80	7,654 71	198 63	382 03	106 08	887 45
8 65	3,994 02	936 83	115 75	74 11	-----
-----	2,239 93	1,462 50	20 93	149 52	4,234 24
-----	167 61	274 92	267 12	50 75	1,034 84
\$2,526 65	\$18,067 23	\$19,772 48	\$6,585 83	\$5,447 41	\$12,377 47
\$1,640 21	\$3,407 91	-----	827 03	417 48	10,923 69
484 50	7,529 60	817 66	736 16	736 73	8,846 32
-----	29 78	397 50	55 83	410 36	-----
-----	222 76	-----	6 30	190 76	-----
\$2,124 71	\$11,190 05	\$1,215 16	\$1,625 32	\$1,755 33	\$19,770 01
\$3,400 36	\$704 62	\$4,724 97	\$799 03	\$1,764 65	-----
\$3,400 36	\$704 62	\$4,724 97	\$799 03	\$1,764 65	-----
\$9,230 00	\$6,270 01	\$3,360 00	\$5,192 58	\$5,391 54	\$3,720 77
-----	1,114 06	-----	-----	-----	-----
-----	20 31	-----	223 21	149 35	-----
¹ 1,800 00	2 50	-----	-----	-----	96 00
956 89	523 40	2,098 61	111 52	646 42	6,043 65
115 19	228 82	64 60	260 54	351 85	-----
534 99	-----	71 32	-----	-----	-----
3,192 29	-----	-----	¹ 116 78	-----	1,408 97
\$15,829 36	\$8,156 60	\$5,597 03	\$5,671 07	\$6,539 16	\$11,269 39
\$3,154 53	\$2,402 46	\$5,101 76	\$3,384 83	\$1,927 04	\$3,372 31
\$9,528 64	\$13,503 60	\$9,381 46	\$10,491 11	\$4,715 25	-----
\$9,528 64	\$13,503 60	\$9,381 46	\$10,491 11	\$4,715 25	-----
\$2,526 65	\$18,067 23	\$19,772 48	\$6,585 83	\$5,447 41	\$12,377 47
2,124 71	11,190 05	1,215 16	1,625 32	1,755 33	19,770 01
3,400 36	704 62	4,724 97	799 03	1,764 65	-----
15,829 36	8,156 60	5,597 03	5,671 07	6,539 16	11,269 39
3,154 53	2,402 46	5,101 76	3,384 83	1,927 04	3,372 31
9,528 64	13,503 60	9,381 46	10,491 11	4,715 25	-----
\$36,564 25	\$54,024 56	\$45,792 86	\$28,557 19	\$22,148 84	\$46,789 18

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER COMPANIES

	The Marysville Water Company	The Monterey County Water Works
<i>Pumping Expenses.</i>		
Operating labor	\$3,024 00	\$408 96
Fuel and power purchased.....	2,721 40	1,415 12
Pumping station supplies and expenses.....	1,625 33	126 01
Repairs to pumping station equipment.....		191 49
Repairs to source of supply.....		2,239 74
Repairs to collecting aqueducts, intakes and supply mains		
Repairs to buildings, grounds and purification plant		4 58
Total pumping expenses.....	\$7,370 73	\$4,385 90
<i>Distribution Expenses.</i>		
Distribution system labor and expenses.....	\$2,088 16	\$951 43
Repairs to transmission and distribution systems.....		805 73
Repairs to services.....	700 56	1,263 33
Repairs to buildings, grounds and equipment.....		
Total distribution expenses.....	\$2,788 72	\$3,020 49
<i>Commercial Expenses.</i>		
Collection and promotion of business expense.....	\$2,115 15	\$3,491 05
Total commercial expenses.....	\$2,115 15	\$3,491 05
<i>General Expenses.</i>		
General officers and clerks salaries.....	\$1,500 00	\$10,687 28
Law expenses—general		
Railroad Commission expense.....		2,585 11
Injuries and damages.....		
Miscellaneous general expenses.....	1,081 49	
Insurance	449 76	563 16
Repairs of general structure and equipment.....		502 63
Other general expenses.....		
Total general expenses.....	\$3,031 25	\$14,338 18
<i>Taxes.</i>		
Taxes	\$3,944 35	\$4,637 62
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$4,500 00	\$11,199 36
Total general amortization of capital.....	\$4,500 00	\$11,199 36
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$7,370 73	\$4,385 90
Distribution expenses	2,788 72	3,020 49
Commercial expenses	2,115 15	3,491 05
General expenses	3,031 25	14,338 18
Taxes	3,944 35	4,637 62
General amortization of capital.....	4,500 00	11,199 36
Total operating expenses.....	\$23,750 20	\$41,072 60

--Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916

Napa City Water Company	Natomas Water Company	Northern California Power Company Consolidated	Oak Park Water Company	Oro Water, Light and Power Company	Peninsula Water Company
\$2,950 50		\$5,092 04	\$3,484 50		
3,768 22		17,268 38	5,147 12		\$1,318 95
441 43		1,327 66	197 84		
173 28		1,769 41	34 85		60 62
7 00		116 28	115 00		
172 90		17 01		\$20,871 72	
506 00		421 68	47 05		
\$8,019 33		\$26,012 46	\$9,026 36	\$20,871 72	\$1,379 57
\$301 50	\$2,242 30	\$457 34	\$4,935 55	\$2,529 52	
488 19	3,943 81	1,461 35		196 18	
151 06		628 12		150 16	
39 75		86 45		71 02	
\$980 50	\$6,186 11	\$2,633 26	\$4,935 55	\$2,946 88	
\$963 25	\$925 53	\$1,139 02	\$3,421 73	\$962 51	
\$963 25	\$925 53	\$1,139 02	\$3,421 73	\$962 51	
\$6,843 67	\$1,335 44	\$1,855 35	\$1,981 20	\$2,124 09	\$7,010 16
		236 98		283 75	304 09
25 00					
21 40		192 70			1,055 27
269 00	179 56		206 11	46 05	
357 30					
				161 50	
\$7,516 37	\$1,515 00	\$2,285 03	\$2,187 31	\$2,615 39	\$8,369 52
\$3,197 24	\$2,768 05	\$1,504 93	\$1,082 19	\$2,244 43	\$2,618 45
				\$3,000 00	
				\$3,000 00	
\$8,019 33		\$26,012 46	\$9,026 36	\$20,871 72	\$1,379 57
980 50	\$6,186 11	2,633 26	4,935 55	2,946 88	
963 25	925 53	1,139 02	3,421 73	962 51	
7,516 37	1,515 00	2,285 03	2,187 31	2,615 39	8,369 52
3,197 24	2,768 05	1,504 93	1,082 19	2,244 43	2,618 45
				3,000 00	
\$20,676 69	\$11,394 69	\$33,574 70	\$20,653 14	\$32,640 93	\$12,367 54

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER COMPANIES

	Petaluma Power and Water Company	Pleasant Valley Water Company
<i>Pumping Expenses.</i>		
Operating labor		\$15,194 71
Fuel and power purchased.....		17 75
Pumping station supplies and expenses.....		
Repairs to pumping station equipment.....		
Repairs to source of supply.....	\$138 33	
Repairs to collecting aqueducts, intakes and supply mains	312 16	
Repairs to buildings, grounds and purification plant		9 00
Total pumping expenses.....	\$450 49	\$15,221 46
<i>Distribution Expenses.</i>		
Distribution system labor and expenses.....	\$640 31	\$439 97
Repairs to transmission and distribution systems.....	680 03	526 10
Repairs to services.....	259 11	731 95
Repairs to buildings, grounds and equipment.....	334 37	84 18
Total distribution expenses.....	\$1,913 82	\$1,782 20
<i>Commercial Expenses.</i>		
Collection and promotion of business expense.....	\$220 81	\$2,160 39
Total commercial expenses.....	\$220 81	\$2,160 39
<i>General Expenses.</i>		
General officers and clerks salaries.....	\$3,240 00	\$1,820 42
Law expenses—general		109 95
Railroad Commission expense.....		760 90
Injuries and damages.....	5 40	
Miscellaneous general expenses.....	955 45	562 95
Insurance	154 08	32 41
Repairs of general structure and equipment.....		23 95
Other general expenses.....	261 00	
Total general expenses.....	\$4,615 93	\$3,310 58
<i>Taxes.</i>		
Taxes	\$2,362 05	\$327 68
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$6,082 97	\$5,946 12
Total general amortization of capital.....	\$6,082 97	\$5,946 12
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$450 49	\$15,221 46
Distribution expenses	1,913 82	1,782 20
Commercial expenses	220 81	2,160 39
General expenses	4,615 93	3,310 58
Taxes	2,362 05	327 68
General amortization of capital.....	6,082 97	5,946 12
Total operating expenses.....	\$15,646 07	\$28,748 43

¹Sold to city of Santa Monica September 15, 1917.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Port Costa Water Company	Sacramento Valley West Side Canal Company	Santa Monica Water Company ¹	Sierra and San Francisco Power Company	South Los Angeles Land and Water Company	South San Francisco Water Company
\$3,468 58	\$1,742 84	\$1,908 67	-----	\$2,458 45	\$4,418 30
5,760 60	21,993 35	6,915 71	\$516 08	4,501 69	14,223 00
288 64	808 49	271 66	-----	502 35	542 75
684 21	1,450 95	338 87	-----	992 62	255 06
355 62	-----	106 96	2,983 55	-----	1,837 03
409 45	6,871 20	20 36	-----	-----	111 06
462 48	921 81	84 70	23 48	-----	45 61
\$11,429 58	\$33,788 64	\$11,646 93	\$3,523 11	\$8,455 11	\$21,432 81
\$2,521 12	\$9,767 47	\$1,274 11	\$15,315 37	\$919 70	\$317 53
4,352 79	15,196 34	1,011 54	-----	750 65	1,389 66
1,288 06	-----	39 84	-----	-----	339 68
173 96	1,693 76	31 53	249 96	2 60	211 00
\$8,335 93	\$26,657 57	\$2,357 02	\$15,565 33	\$1,672 95	\$2,257 87
\$2,793 71	-----	\$3,395 01	\$421 32	\$1,239 05	\$102 09
\$2,793 71	-----	\$3,395 01	\$421 32	\$1,239 05	\$102 09
\$7,605 62	\$8,579 15	\$2,650 02	\$1,723 86	\$4,448 33	\$897 20
158 15	441 62	975 32	146 76	250 00	11 50
25 00	100 00	549 42	43 43	-----	-----
-----	-----	83 10	-----	-----	70
345 74	7 54	518 88	32 49	1,037 23	-----
329 58	1,249 16	149 39	240 29	714 89	566 16
285 82	-----	41 00	65 59	390 57	-----
212 50	-----	-----	17 35	-----	-----
\$8,962 41	\$10,377 47	\$4,967 13	\$2,235 07	\$6,841 02	\$1,475 56
\$3,181 68	\$7,429 66	\$3,214 00	\$3,218 49	\$2,236 56	\$633 67
-----	-----	-----	-----	\$8,751 12	\$10,075 55
-----	-----	-----	-----	\$8,751 12	\$10,075 55
\$11,429 58	\$33,788 64	\$11,646 93	\$3,523 11	\$8,455 11	\$21,432 81
8,335 93	26,657 57	2,357 02	15,565 33	1,672 95	2,257 87
2,793 71	-----	3,395 01	421 32	1,239 05	102 09
8,962 41	10,377 47	4,967 13	2,235 07	6,841 02	1,475 56
3,181 68	7,429 66	3,214 00	3,218 49	2,236 56	633 67
-----	-----	-----	-----	8,751 12	10,075 55
\$34,703 31	\$78,253 34	\$25,580 09	\$24,963 32	\$29,195 81	\$35,977 55

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER COMPANIES

	San Gabriel Valley Water Company	Sweetwater Water Company
<i>Pumping Expenses.</i>		
Operating labor	\$2,132 26	\$1,537 31
Fuel and power purchased.....	6,686 34	-----
Pumping station supplies and expenses.....	202 13	4,827 57
Repairs to pumping station equipment.....	333 87	325 65
Repairs to source of supply.....	-----	-----
Repairs to collecting aqueducts, intakes and supply mains	42	-----
Repairs to building, grounds and purification plant	634 14	5,484 29
Total pumping expenses.....	\$9,989 16	\$12,174 82
<i>Distribution Expenses.</i>		
Distribution system labor and expenses.....	\$459 03	\$2,159 81
Repairs to transmission and distribution system....	1,649 90	6,292 29
Repairs to services.....	1,089 84	1,719 90
Repairs to buildings, grounds and equipment.....	251 51	1,633 02
Total distribution expenses.....	\$3,450 28	\$11,805 02
<i>Commercial Expenses.</i>		
Collection and promotion of business expense.....	\$868 05	\$1,255 01
Total commercial expenses.....	\$868 05	\$1,255 01
<i>General Expenses.</i>		
General officers and clerks salaries.....	\$10,202 08	\$7,113 82
Law expenses—general	8 50	14,705 84
Railroad Commission expense.....	-----	2,097 61
Injuries and damages.....	82	13 90
Miscellaneous general expense.....	13 00	55 48
Insurance	128 57	907 73
Repairs of general structure and equipment.....	-----	2,210 60
Other general expenses.....	132 88	635 90
Total general expenses.....	\$10,320 09	\$27,740 88
<i>Taxes.</i>		
Taxes	\$7,518 56	\$5,837 97
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$12,612 36	\$25,089 84
Total general amortization of capital.....	\$12,612 36	\$25,089 84
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$9,989 16	\$12,174 82
Distribution expenses	3,450 28	11,805 02
Commercial expenses	868 05	1,255 01
General expenses	10,320 09	27,740 88
Taxes	7,518 56	5,837 97
General amortization of capital.....	12,612 36	25,089 84
Total operating expenses.....	\$44,758 50	\$83,903 54

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Union Water Company of California	Visalia City Water Company	Watsonville Water and Light Company	Whittier Water Company	Yolo Water and Power Company	Total
\$4,224 04	\$38 00	\$656 42	\$12,438 97	-----	\$106,233 23
4,396 73	4,195 48	566 15	11,522 77	-----	172,563 59
442 20	5 05	292 36	1,505 29	-----	28,773 22
1,302 44	358 44	21 11	4,501 73	-----	20,616 67
-----	30 75	441 71	1,334 48	-----	21,062 36
-----	-----	207 09	278 91	-----	29,294 38
132 66	-----	94 55	208 10	-----	11,055 55
\$10,498 07	\$4,627 72	\$2,279 39	\$31,790 25	-----	\$389,599 00
\$1,214 91	\$1,773 65	\$495 60	\$3,171 03	\$4,918 03	\$97,896 92
1,354 83	149 50	1,078 87	10,435 53	4,956 24	117,875 32
595 82	-----	312 60	-----	-----	13,010 21
-----	-----	84 10	-----	-----	5,448 23
\$3,165 56	\$1,923 15	\$1,971 17	\$13,606 56	\$9,874 27	\$234,230 68
\$4,810 40	\$1,260 00	\$1,911 97	\$2,242 62	\$34 73	\$54,392 29
\$4,810 40	\$1,260 00	\$1,911 97	\$2,242 62	\$34 73	\$54,392 29
\$3,796 44	\$6,255 46	\$4,407 01	\$7,043 19	\$13,331 65	\$194,501 50
150 00	-----	24 26	528 40	142 50	23,279 37
-----	-----	-----	209 47	-----	7,923 96
4 62	-----	12 50	16 64	217 82	2,419 25
-----	151 05	-----	224 16	10,930 45	47,222 87
110 02	107 81	99 35	995 24	42 67	10,105 78
-----	20 45	-----	3,208 40	-----	9,502 14
1,087 10	-----	-----	-----	-----	5,033 65
\$2,973 98	\$6,534 77	\$4,543 12	\$12,225 50	\$24,665 09	\$299,988 52
\$2,835 26	\$1,596 14	\$3,508 94	\$2,766 95	\$3,454 53	\$110,310 74
\$3,000 00	\$6,570 93	\$7,101 60	\$10,869 14	\$229 69	\$207,876 69
\$3,000 00	\$6,570 93	\$7,101 60	\$10,869 14	\$229 69	\$207,876 69
\$10,498 07	\$4,627 72	\$2,279 39	\$31,790 25	-----	\$389,599 00
3,165 56	1,923 15	1,971 17	13,606 56	\$9,874 27	234,230 68
4,810 40	1,260 00	1,911 97	2,242 62	34 73	54,392 29
2,973 98	6,534 77	4,543 12	12,225 50	24,665 09	299,988 52
2,835 26	1,596 14	3,508 94	2,766 95	3,454 53	110,310 74
3,000 00	6,570 93	7,101 60	10,869 14	229 69	207,876 69
\$27,283 27	\$22,512 71	\$21,316 19	\$73,501 02	\$38,258 31	\$1,296,397 92

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	American Irrigation Company
Operating labor and expenses.....	\$9,486 62
Repairs to operating capital.....	
Distribution system labor and expense.....	
Repairs to distribution and transmission capital.....	
Collection and promotion of business expenses.....	1,695 00
General expense	4,545 49
Taxes	1,375 99
Depreciation, etc.	5,520 00
Total operating expenses.....	\$22,623 10

¹Expenses not segregated.²Report received incomplete.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Beaumont Land and Water Company
Operating labor and expenses.....	\$2,138 44
Repairs to operating capital.....	788 18
Distribution system labor and expense.....	749 40
Repairs to distribution and transmission capital.....	1,522 06
Collection and promotion of business expenses.....	360 00
General expense	4,113 52
Taxes	955 25
Depreciation, etc.	4,841 27
Total operating expenses.....	\$15,468 12

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The Campbell Water Company	Citizens Land and Water Company of Upland
Operating labor and expenses.....	\$451 05	\$1,201 76
Repairs to operating capital.....	28 73	
Distribution system labor and expense.....	40 35	
Repairs to distribution and transmission capital.....	14 70	758 62
Collection and promotion of business expenses.....	221 80	
General expense	1,350 85	3,039 60
Taxes	106 62	485 48
Depreciation, etc.	250 00	1,000 00
Total operating expenses.....	\$2,464 10	\$6,485 46

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Anderson Canal Company	Anderson Water Company ²	Antelope Creek and Red Bluff Water Company	Artesian Water Company ¹	Bay Point Light and Water Company	Bell Water Company
\$183 60	-----	\$3,690 37	-----	\$1,800 00	\$1,179 14
469 11	-----	628 78	-----	-----	264 96
-----	-----	1,101 55	-----	-----	304 10
46 52	-----	-----	-----	-----	-----
-----	-----	1,603 84	-----	-----	-----
1,034 07	-----	1,737 87	-----	-----	620 14
158 39	-----	3,401 43	-----	-----	304 71
-----	-----	3,066 87	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$1,891 69	-----	\$15,230 71	¹ \$10,203 73	\$1,800 00	\$2,673 05

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Beverly Hills Utility Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company	The Buena Vista Canal Company	City Water and Improvement Company	Calistoga Water Company
\$3,384 52	\$4,630 07	-----	\$801 20	\$1,017 94	\$535 56
928 01	53 26	-----	425 26	-----	20 54
88 78	778 69	-----	-----	-----	38 48
1,063 18	193 73	\$172 47	3,382 11	-----	48 84
37 96	710 65	-----	-----	-----	-----
1,620 11	6,040 25	990 38	1,127 53	193 56	1,074 23
1,171 18	1,233 37	29 96	551 48	52 23	271 20
3,216 97	2,682 30	-----	-----	-----	734 53
-----	-----	-----	-----	-----	-----
\$11,510 71	\$16,322 32	\$1,192 81	\$6,287 58	\$1,263 73	\$2,723 38

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Claremont Domestic Water Company	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning	Colegrove Water Company	Coachella Water Company
\$2,176 67	\$2,428 81	\$1,672 51	\$492 00	\$544 85	\$240 00
127 63	-----	276 36	-----	647 78	23 50
-----	-----	709 05	241 92	-----	103 00
315 65	123 64	41 82	134 05	408 85	66 00
803 92	-----	52 03	74 00	325 50	48 00
1,281 58	621 64	9,495 38	2,494 37	441 00	-----
735 30	76 24	702 00	35 66	542 92	-----
1,990 80	501 00	1,079 26	349 38	1,696 44	-----
-----	-----	-----	-----	-----	-----
\$7,431 55	\$3,751 33	\$14,028 41	\$3,821 38	\$4,607 34	\$480 50

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Coast Valleys Gas and Electric Company	Compton Water and Lighting Company
Operating labor and expenses.....	\$8,561 08	\$906 76
Repairs to operating capital.....	297 55	322 26
Distribution system labor and expense.....	665 44	153 33
Repairs to distribution and transmission capital.....	1,727 45	-----
Collection and promotion of business expenses.....	1,797 45	-----
General expense	3,510 71	100 60
Taxes	2,284 45	279 72
Depreciation, etc.	3,159 03	-----
Total operating expenses.....	\$22,003 16	\$1,762 67

¹Report received incomplete.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Cottonwood Irrigation and Mining Company	The Cove Water Company
Operating labor and expenses.....	\$58 75	\$480 00
Repairs to operating capital.....	-----	-----
Distribution system labor and expense.....	-----	-----
Repairs to distribution and transmission capital.....	-----	-----
Collection and promotion of business expenses.....	-----	-----
General expense	329 67	90 17
Taxes	58 35	-----
Depreciation, etc.	-----	-----
Total operating expenses.....	\$446 77	\$570 17

¹Report received incomplete.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Del Mar Water, Light and Power Company	East Oakland Water and Electric Company
Operating labor and expenses.....	\$8,574 61	\$930 26
Repairs to operating capital.....	355 80	-----
Distribution system labor and expense.....	-----	-----
Repairs to distribution and transmission capital.....	258 80	-----
Collection and promotion of business expenses.....	1 75	-----
General expense	442 88	73 20
Taxes	48 40	38 90
Depreciation, etc.	5,000 00	-----
Total operating expenses.....	\$14,682 24	\$1,042 36

¹Not operating.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Coneland Water Company	Conservative Water Company	J. H. R. Cooper Water Company	Corcoran Water and Gas Company	Corona City Water Company	Cosumnes Irrigation Company ¹
\$6,496 18	\$1,678 54	-----	\$2,156 40	\$5,500 00	-----
-----	112 51	-----	-----	-----	-----
8,921 70	476 24	-----	-----	711 18	-----
-----	194 39	-----	107 65	692 83	-----
-----	632 46	-----	-----	935 41	-----
-----	5,774 73	\$266 89	607 83	2,358 32	-----
898 90	937 67	53 90	27 00	872 27	-----
-----	3,412 55	200 00	-----	2,400 00	-----
\$16,316 78	\$13,219 09	\$520 79	\$2,898 88	\$13,470 01	-----

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Crocker- Huffman Land and Water Company ¹	Crown Water Company	Crystal Springs Water Company	Cucamonga Water Company ¹	Danville Water Company	Davis Water Company
-----	\$960 42	\$1,961 80	-----	-----	\$1,674 12
-----	-----	341 70	-----	-----	-----
-----	176 36	-----	-----	-----	551 41
-----	-----	-----	-----	\$111 40	-----
-----	-----	-----	-----	-----	149 01
-----	146 45	326 29	-----	-----	448 24
-----	50 14	201 15	-----	78 83	77 38
-----	-----	125 00	-----	-----	273 00
-----	\$1,333 37	\$2,955 94	-----	\$190 23	\$3,173 16

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company	Elsinore Land and Water Company ¹	Empire Water Company	Escalon Water and Light Company
\$1,290 00	\$5,410 16	\$1,875 98	-----	\$3,930 84	\$700 42
-----	129 03	96 70	-----	-----	74 93
-----	-----	190 00	-----	-----	-----
-----	2,676 02	3,274 45	-----	4,363 62	-----
-----	-----	8 59	-----	-----	60 00
801 23	2,193 55	12,687 12	-----	2,269 33	-----
92 65	853 21	332 71	-----	262 41	128 23
-----	-----	1,050 00	-----	-----	-----
\$2,183 88	\$11,261 97	\$19,455 55	-----	\$10,826 20	\$963 58

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Etna Development Company ¹	Euclid Avenue Water Company
Operating labor and expenses.....		\$1,107 34
Repairs to operating capital.....		782 48
Distribution system labor and expense.....		570 95
Repairs to distribution and transmission capital.....		24 56
Collection and promotion of business expenses.....		
General expense		209 16
Taxes		339 97
Depreciation, etc.		
Total operating expenses.....		\$3,034 46

¹Report received incomplete.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	G. Fay Water Company	Foothill Ditch Company
Operating labor and expenses.....	\$840 00	\$3,444 39
Repairs to operating capital.....	19 50	1,352 38
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....	341 42	
Collection and promotion of business expenses.....	321 82	
General expense	269 56	616 65
Taxes	112 77	173 26
Depreciation, etc.		
Total operating expenses.....	\$1,905 07	\$5,586 68

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The Goose Lake Canal	Happy Valley Land and Water Company
Operating labor and expenses.....		
Repairs to operating capital.....		
Distribution system labor and expense.....		\$1,284 35
Repairs to distribution and transmission capital.....		1,346 67
Collection and promotion of business expenses.....		
General expense	\$66 00	847 81
Taxes	99 50	273 80
Depreciation, etc.		
Total operating expenses.....	\$165 50	\$3,752 63

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Excelsior Water and Mining Company ¹	Fairmont Water Company	Fairview Land and Water Company	Fall River Mills Water Company	The Farmers Canal Company	Felton Water Company
-----	\$6,943 43	-----	\$162 61	\$1,091 24	-----
-----	-----	\$12 14	-----	261 95	\$49 75
-----	-----	839 50	-----	-----	-----
-----	2,308 23	325 06	-----	478 80	-----
-----	-----	9 00	30 00	-----	-----
-----	5,946 18	4,523 11	123 59	1,981 78	170 30
-----	242 72	1,370 70	23 21	251 14	47 20
-----	2,533 92	1,168 56	-----	-----	-----
-----	\$17,974 48	\$8,248 07	\$339 41	\$4,064 91	\$267 25

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Fortuna Water Company	Frederick Water Company	Francis Land and Water Company	Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company
\$1,030 01	\$247 00	\$515 39	\$604 81	-----	\$4,859 56
214 91	13 50	32 94	25 55	-----	432 38
-----	-----	13 00	-----	-----	-----
43 95	28 80	636 90	20 70	-----	1,731 31
-----	-----	69 30	-----	-----	2,557 63
328 21	28 50	1,718 37	37 75	\$66 00	3,858 69
139 52	91 95	681 18	69 69	99 50	2,547 69
714 12	-----	-----	200 00	-----	5,000 00
\$2,470 72	\$409 75	\$3,667 08	\$958 50	\$165 50	\$20,987 26

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Hawthorn Electric and Water Company	Hayward Water Company	Hesperia Water Company	Hercules Water Company	Hermosa Beach Water Corporation	Hemet Town Water Company
\$1,915 12	\$4,824 51	-----	\$10,748 54	\$5,334 81	-----
-----	507 31	-----	6,375 63	400 58	\$216 10
-----	85 96	-----	2,072 18	-----	17 34
299 67	667 55	\$68 07	3,087 23	929 48	92 87
310 91	1,840 25	12 05	-----	-----	170 25
499 40	4,865 61	538 26	1,200 98	4,489 37	678 15
1,170 04	1,055 52	29 00	491 62	833 94	290 18
1,680 67	3,563 08	-----	4,021 90	-----	485 16
\$5,875 81	\$17,411 79	\$647 38	\$27,998 08	\$11,988 18	\$1,950 05

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Highland Domestic Water Company	The Hollister Water Company
Operating labor and expenses.....	\$695 88	\$296 87
Repairs to operating capital.....	18 21	124 28
Distribution system labor and expense.....	184 08	2,498 64
Repairs to distribution and transmission capital.....	239 56	1,124 96
Collection and promotion of business expenses.....	305 29	1,709 99
General expense	642 06	1,175 03
Taxes	198 71	1,534 56
Depreciation, etc.	583 18	4,740 00
Total operating expenses.....	\$2,866 97	\$13,204 33

¹Report received incomplete.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The James and Dixon Canal Company	The Joyce Canal Company
Operating labor and expenses.....		
Repairs to operating capital.....		
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		
General expense	\$66 00	\$66 00
Taxes	122 22	58 31
Depreciation, etc.		
Total operating expenses.....	\$188 22	\$124 31

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Lake Hemet Water Company	Lawndale Land and Water Company
Operating labor and expenses.....		\$618 60
Repairs to operating capital.....	\$744 26	7 94
Distribution system labor and expense.....	3,690 15	57 80
Repairs to distribution and transmission capital.....	6,506 03	276 06
Collection and promotion of business expenses.....	422 76	355 60
General expense	18,033 09	1,789 60
Taxes	4,140 64	294 48
Depreciation, etc.	12,914 66	1,859 64
Total operating expenses.....	\$46,451 59	\$5,259 72

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Hillsborough Water Company¹	Home Tract Water Company	The Hornbrook Water Company	Independence Water Company¹	Interurban Water Company	The James Canal Company
-----	\$462 38	\$476 50	-----	\$2,277 03	-----
-----	22 60	57 71	-----	796 76	\$347 33
-----	-----	-----	-----	698 72	-----
-----	45 64	32 50	-----	601 54	3,124 78
-----	37 50	80 00	-----	1,611 43	-----
-----	146 98	16 70	-----	2,091 19	744 73
-----	41 64	64 31	-----	937 74	656 97
-----	-----	-----	-----	4,877 28	-----
-----	\$756 74	\$727 72	-----	\$13,891 69	\$4,873 81

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Kerman Water Company	Kennett Water Company	Kern River Canal and Irrigating Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Laguna Cliffs Water Company
\$16,281 30	\$2,219 79	\$3,339 67	\$1,800 00	-----	-----
726 04	1,022 31	5,253 76	-----	-----	-----
5,944 01	40 78	-----	-----	\$794 47	-----
2,594 48	202 99	4,314 13	-----	167 77	\$1,363 20
-----	-----	-----	-----	-----	-----
1,027 89	3,778 35	3,348 56	-----	12 69	-----
23 63	651 64	367 21	37 00	800 21	13 50
-----	1,544 18	-----	150 00	-----	-----
\$26,597 35	\$9,460 04	\$16,623 33	\$1,987 00	\$1,775 14	\$1,376 70

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Lerdo Canal Company	The Lone Oak Canal Company	Los Angeles County Water Works	Los Altos Water Company	Madera Canal and Irrigation Company	Manor Water Company
\$6,385 74	\$4,632 52	\$3,115 16	\$1,895 84	\$2,760 82	\$399 33
268 94	-----	-----	84 85	75 67	526 69
-----	1,005 00	-----	25 45	736 00	708 43
708 14	-----	-----	6 63	2,544 68	-----
-----	-----	319 60	-----	-----	70 89
1,030 29	162 37	3,169 33	658 38	5,460 59	97 32
249 33	86 82	304 81	133 16	-----	42 76
-----	-----	-----	1,618 31	-----	-----
\$8,642 44	\$5,886 71	\$6,908 90	\$4,422 62	\$11,577 76	\$1,845 42

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Madera Electric Water Company	Midland Counties Public Service Corporation
Operating labor and expenses.....	\$379 70	\$5,479 26
Repairs to operating capital.....		294 43
Distribution system labor and expense.....	6 15	145 33
Repairs to distribution and transmission capital.....	3 66	591 06
Collection and promotion of business expenses.....	2 96	568 03
General expense	817 46	780 08
Taxes	193 47	1,073 21
Depreciation, etc.	393 44	761 47
Total operating expenses.....	\$1,796 84	\$9,692 87

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Mountain Power Company	Mountain Springs Water Company
Operating labor and expenses.....	\$1,090 32	\$396 18
Repairs to operating capital.....	77 55	396 42
Distribution system labor and expense.....		380 10
Repairs to distribution and transmission capital.....	2 25	119 43
Collection and promotion of business expenses.....	1,138 75	233 61
General expense	1,422 73	3,190 79
Taxes	254 54	271 45
Depreciation, etc.	1,000 00	200 00
Total operating expenses.....	\$4,986 14	\$5,287 98

¹Credit item.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Northern Oil Company ²	Northern Water and Power Company
Operating labor and expenses.....		\$8,153 56
Repairs to operating capital.....		5,741 30
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		
General expense		1,572 26
Taxes		2,053 56
Depreciation, etc.		
Total operating expenses.....	² \$16,804 87	\$17,520 68

¹Sold to city of Santa Monica, September 1, 1916.²Expenses not segregated.³Report incomplete.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Mokelumne River Power and Water Company	Montebello Land and Water Company	Mountain Light and Water Company	Montecito Valley Water Company	Monterey County Water Company	Mt. Jackson Water and Power Company
-----	\$11,109 45	\$853 30	-----	\$687 87	\$945 25
-----	-----	206 53	-----	1,257 44	-----
\$3,154 40	-----	-----	-----	-----	-----
-----	-----	128 35	-----	-----	-----
-----	-----	43 40	-----	-----	170 00
3,994 45	1,245 99	145 71	\$979 55	2,639 74	63 37
2,599 21	340 23	196 10	60 98	235 77	85 50
2,349 06	-----	542 58	-----	-----	311 59
-----	-----	-----	-----	-----	-----
\$12,097 12	\$12,695 67	\$2,115 97	\$1,040 53	\$4,820 82	\$1,575 71

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Moor Park Water, Light and Power Company	Murphy Water, Ice and Light Company	Newman Water Works Company	North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company
-----	\$9,430 99	\$2,654 95	\$758 05	\$2,629 75	\$1,478 84
\$24 00	308 81	77 72	-----	3,479 68	-----
3 10	1,380 69	261 60	-----	-----	-----
246 84	725 70	11 55	49 51	-----	-----
57 30	-----	520 00	-----	-----	-----
96 04	3,131 74	980 95	688 60	8,138 94	33 75
40 56	644 68	325 09	104 73	1,913 67	206 74
-----	2,760 00	-----	-----	3,882 71	225 00
-----	-----	-----	-----	-----	-----
\$467 84	\$18,382 61	\$4,818 76	\$1,600 89	\$20,044 75	\$1,944 33

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Ocean Park Water Company ¹	Ocean View Land and Water Company	Ojai Power Company ²	Orange Home Water Company	Palm Valley Water Company ³	Pasadena Consolidated Water Company
\$2,657 98	\$975 88	-----	\$690 18	-----	\$3,160 31
233 50	24 78	-----	88 50	-----	385 94
-----	-----	-----	-----	-----	304 30
-----	17 77	-----	-----	-----	652 25
-----	325 00	-----	-----	-----	-----
5,645 77	89 66	-----	7 50	-----	3,733 22
339 68	379 17	-----	34 90	-----	592 36
-----	2,760 00	-----	-----	-----	3,231 14
-----	-----	-----	-----	-----	-----
\$8,876 93	\$4,572 26	-----	\$821 08	-----	\$12,059 52

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Peoples Water Company of Palms	The Pioneer Canal Company
Operating labor and expenses.....	\$2,279 21	\$1,952 55
Repairs to operating capital.....	167 60	191 72
Distribution system labor and expense.....	84 15	-----
Repairs to distribution and transmission capital.....	1,678 60	198 99
Collection and promotion of business expenses.....	99 00	-----
General expense	204 78	1,386 46
Taxes	368 13	539 14
Depreciation, etc.	-----	-----
Total operating expenses.....	\$4,881 47	\$4,218 86

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Redwood City Water Company	Rialto Domestic Water Company
Operating labor and expenses.....	\$5,084 80	\$120 00
Repairs to operating capital.....	220 88	-----
Distribution system labor and expense.....	57 25	725 98
Repairs to distribution and transmission capital.....	84 61	-----
Collection and promotion of business expenses.....	278 26	699 65
General expense	-----	191 46
Taxes	281 10	293 80
Depreciation, etc.	1,874 15	-----
Total operating expenses.....	\$7,881 05	\$2,030 89

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	San Geronio Water Company	San Joaquin Light and Power Corporation
Operating labor and expenses.....	-----	\$975 79
Repairs to operating capital.....	-----	223 89
Distribution system labor and expense.....	\$489 30	11 06
Repairs to distribution and transmission capital.....	175 10	393 01
Collection and promotion of business expenses.....	415 77	1,835 33
General expense	2,868 34	1,324 52
Taxes	525 56	597 38
Depreciation, etc.	2,244 02	426 88
Total operating expenses.....	\$6,718 09	\$5,787 86

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Placerville Water Works	The Plunkett Canal Company	Puente City Water Company	River Bend Gas and Water Company	Randsburg Water Company	Redondo Water Company
\$1,278 00	-----	\$1,872 35	\$1,800 00	\$5,349 97	\$2,597 98
-----	-----	-----	-----	4,891 71	572 74
74 00	-----	-----	-----	-----	738 52
-----	-----	56 23	60 00	600 00	2,337 95
2,281 38	66 00	-----	-----	2,007 88	1,099 06
350 81	68 29	317 45	-----	247 15	4,615 57
-----	-----	-----	-----	-----	2,144 31
-----	-----	-----	-----	-----	8,166 91
\$3,984 19	\$134 29	\$2,246 03	\$1,860 00	\$13,096 71	\$22,273 04

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Riverbank Water Company	Roseville Water Company	St. Helena Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Geronimo Valley Water Company
\$2,421 47	\$5,879 20	\$180 31	\$5,401 61	\$2,433 87	\$1,640 42
293 83	-----	129 75	-----	-----	-----
54 04	1,734 00	56 33	-----	310 17	304 71
-----	-----	34 99	-----	275 01	-----
-----	600 00	283 73	-----	173 59	642 40
4,180 80	3,779 30	2,170 81	-----	2,261 44	175 81
547 39	1,401 20	756 19	315 76	332 28	131 86
2,778 39	-----	500 00	-----	1,517 41	1,524 29
-----	-----	-----	-----	-----	-----
\$10,275 92	\$13,393 70	\$4,112 11	\$5,717 37	\$7,303 77	\$4,419 49

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Paula Water Works	Sawtelle Water Company	Saticoy Water Company	Sonoma Valley Water Light and Power Company
\$28 83	\$2,416 00	\$746 74	\$4,122 50	\$1,830 70	-----
150 10	4,022 69	20 42	-----	7 25	-----
94 27	-----	1,114 00	566 20	1,866 57	\$35 35
-----	-----	146 48	658 97	399 80	95 26
-----	-----	520 05	-----	1,254 32	-----
357 40	2,923 61	1,346 96	1,075 91	1,244 31	2,115 74
184 15	660 93	1,647 43	1,398 87	448 76	130 43
-----	4,407 25	3,787 29	-----	-----	-----
\$814 75	\$14,430 48	\$9,329 37	\$7,822 45	\$7,051 71	\$2,376 78

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Sonoma Valley Water, Light and Power Company	South Feather Land and Water Company
Operating labor and expenses.....		\$5,208 94
Repairs to operating capital.....		
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		1,554 70
General expense	\$2,596 79	993 08
Taxes	431 27	690 67
Depreciation, etc.		5,243 33
Total operating expenses.....	\$3,028 06	\$13,690 72

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Torrance Water, Light and Power Company	Tujunga Water and Power Company
Operating labor and expenses.....	\$2,920 70	\$3,961 37
Repairs to operating capital.....		
Distribution system labor and expense.....	1,174 03	
Repairs to distribution and transmission capital.....	47 95	
Collection and promotion of business expenses.....	138 45	
General expense	135 51	
Taxes	977 47	
Depreciation, etc.	616 10	
Total operating expenses.....	\$6,010 21	\$3,961 37

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Victorville Domestic Water Company	Walnut Creek Water Company
Operating labor and expenses.....	\$522 02	\$1,814 45
Repairs to operating capital.....	28 75	162 87
Distribution system labor and expense.....	31 29	170 25
Repairs to distribution and transmission capital.....	366 07	
Collection and promotion of business expense.....	50 97	127 32
General expense	410 22	46 55
Taxes	51 35	100 65
Depreciation, etc.		
Total operating expenses.....	\$1,460 67	\$2,422 09

¹Includes Artesian Water Company, \$10,203.73, and Northern Oil Company, \$16,804.87; not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

The Stine Canal Company	Stockton and Mokelumne Canal Company	Stratton Water Company	Summit Lake Irrigation Company	Sycamore Canon Water Company	Terra Bella City Water Company
\$1,579 63	\$4,563 55	\$10,290 21	\$1,848 00	\$103 14	\$348 46
369 38	-----	350 20	-----	-----	359 60
-----	-----	237 10	-----	-----	91 25
586 07	-----	310 13	-----	-----	400 65
-----	-----	120 00	-----	-----	60 00
2,303 89	324 91	472 96	36 12	4 60	55 52
735 69	505 29	103 00	41 08	60 09	32 00
-----	3,675 00	3,800 00	-----	-----	750 00
\$5,574 66	\$9,068 75	\$15,683 60	\$1,925 20	\$167 83	\$2,097 48

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Ukiah Water and Improvement Company	Union Water Company	Vacaville Water and Light Company	Venice of America Water Company	Ventura County Power Company	Vineyard Ditch Company
\$5,017 50	\$240 70	\$450 00	\$6,577 24	\$7,256 46	\$834 57
-----	-----	-----	62 57	209 40	-----
132 20	-----	636 36	-----	210 32	-----
106 05	183 07	-----	712 97	1,614 34	-----
960 00	2,460 00	-----	144 38	1,240 95	-----
289 11	592 65	2,173 26	1,606 78	1,963 90	13 64
539 92	555 87	376 22	481 80	2,955 95	92 56
700 00	500 00	-----	1,200 00	-----	-----
\$7,744 78	\$4,532 29	\$3,635 84	\$10,784 84	\$15,451 32	\$940 77

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1916.

Washington Water and Light Company	West San Joaquin Valley Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Total
\$1,293 05	\$6,270 83	\$1,652 12	\$304 57	-----	\$349,529 25
370 29	291 04	-----	-----	-----	47,988 60
80 91	350 75	-----	-----	\$574 35	59,665 88
-----	543 63	-----	233 30	913 84	73,088 42
279 00	756 00	-----	-----	436 90	39,756 75
283 00	850 62	418 96	844 50	2,645 30	245,818 01
201 28	148 67	42 40	117 62	172 75	75,960 11
-----	2,655 13	-----	-----	-----	155,088 20
\$2,507 53	\$11,866 67	\$2,113 48	\$1,499 99	\$4,743 14	\$1,073,903 82

WAREHOUSEMEN, WHARFINGERS AND
WATER CARRIERS

TABLES 1 and 2.

TABLE

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Alpaugh Warehouse and Milling Company	Bakersfield Unit Brick and Tile Company
<i>Assets.</i>		
Organization, franchises and patent rights		
Cost of plant, buildings and lands	\$3,740 02	
Equipment	153 63	\$37,355 00
Miscellaneous		800 00
Total fixed capital	\$3,893 65	\$38,155 00
Treasury securities		
Other investments		
Cash	133 26	498 64
Notes and accounts receivable	181 33	780 48
Material and supplies		
Miscellaneous		255 00
Deferred debit items		
Deficit		49,107 38
Totals	\$4,208 74	\$88,796 50
<i>Liabilities.</i>		
Capital stock	\$850 00	\$77,010 00
Funded debt		
Loans and notes payable	2,999 31	7,500 00
Accounts payable	80	4,286 50
Miscellaneous	235 17	
Accrued liabilities not due		
Deferred credit items		
Surplus	123 46	
Totals	\$4,208 74	\$88,796 50

No. 1.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

"P" Line Transfer Company	China Basin Warehouse Company	California Wharf and Warehouse Company	Chatsworth and Canoga Warehouse Company	Chinn Warehouse Company	Crescent City Wharf and Dock Company
\$9,000 00					
16,085 00	\$151,735 46 12,447 87	\$251,050 00 1,100 00	\$2,791 00 126 41	\$17,500 00 4,500 00	\$42,724 82
\$25,085 00	\$164,183 33	\$252,150 00	\$2,917 41 13,605 00	\$22,000 00	\$42,724 82 45,688 77
	3,221 98	500 00	433 25		157 01
1,913 37	23,387 78	181,459 78		25,283 22	317 17
	3,468 65			48,847 36	
	15,275 08		3,044 34	2,805 23	
\$26,998 37	\$209,536 82	\$434,364 19	\$20,000 00	\$98,935 81	\$88,887 77
\$16,003 00	\$148,190 00	\$250,000 00	\$20,000 00	\$22,500 00	\$50,000 00
2,356 37	198 67 12,935 87	760 98		33,700 00 14,471 36 1,682 54	210 58
8,639 00	48,212 28	120,000 00 63,603 21		3,280 98 23,300 93	38,677 19
\$26,998 37	\$209,536 82	\$434,364 19	\$20,000 00	\$98,935 81	\$88,887 77

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER:

	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights-----	\$182,042 69	
Cost of plant, buildings and lands-----	73,940 00	\$5,650 00
Equipment-----	20,000 00	
Miscellaneous-----	243 45	
Total fixed capital-----	\$276,226 14	\$5,650 00
Treasury securities-----	125,000 00	
Other investments-----	4,931 42	
Cash-----	2,964 08	1,360 64
Notes and accounts receivable-----	16,220 76	
Material and supplies-----	1,686 89	
Miscellaneous-----	6,911 18	
Deferred debit items-----		
Deficit-----		
Totals-----	\$433,940 47	\$7,010 64
<i>Liabilities.</i>		
Capital stock-----	\$300,000 00	\$5,650 00
Funded debt-----		
Loans and notes payable-----	16,000 00	
Accounts payable-----	42,441 85	
Miscellaneous-----		
Accrued liabilities not due-----		
Deferred credit items-----		
Surplus-----	75,498 62	1,360 64
Totals-----	\$433,940 47	\$7,010 64

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Danville Warehouse and Lumber Company	Davies Warehouse Company	Depue Warehouse Company	Etcheverry Warehouse Company	Farmers Alliance Business Association	Farmers Storage Company of Colusa
	\$30,425 00				
\$11,654 61	17,598 69	\$70,474 80	\$40,023 00	\$14,087 56	\$17,688 87
1,750 04	476 89	5,520 13	3,050 50	1,034 00	
\$13,404 65	\$48,500 58	\$75,994 93	\$43,073 50	\$15,121 56	\$17,688 87
				410 00	
193 85	381 35	5,912 46	1,445 59	5,069 77	1,019 00
11,647 08	1,000 36	45,026 86	16,294 49	7,236 46	97 29
2,628 07		213 00	42,117 51	5,535 00	
\$27,873 65	\$49,882 29	\$127,147 25	\$102,931 09	\$33,372 79	\$18,805 16
\$10,000 00	\$40,000 00	\$63,000 00	\$40,000 00	\$15,160 00	\$12,000 00
8,826 19	6,000 00		43,500 00	10,200 00	
524 82	1,769 30	21,097 00	4,172 23	3,892 60	
		2,569 72			
		5,779 97			
8,522 64	2,112 99	34,700 56	15,258 86	4,120 19	6,805 16
\$27,873 65	\$49,882 29	\$127,147 25	\$102,931 09	\$33,372 79	\$18,805 16

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Farmers Union and Milling Company	Farmers Warehouse of Grimes
<i>Assets.</i>		
Organization, franchises and patent rights-----		
Cost of plant, buildings and lands-----	\$300,000 00	\$10,700 00
Equipment -----		
Miscellaneous -----		
Total fixed capital-----	\$300,000 00	\$10,700 00
Treasury securities -----		
Other investments -----		
Cash -----	1,356 25	
Notes and accounts receivable-----	20,792 29	
Material and supplies-----	26,350 80	
Miscellaneous -----	350 00	
Deferred debit items-----		
Deficit -----		
Totals -----	\$348,849 34	\$10,700 00
<i>Liabilities.</i>		
Capital stock -----	\$300,000 00	\$10,700 00
Funded debt -----		
Loans and notes payable-----	12,000 00	
Accounts payable -----	1,563 82	
Miscellaneous -----		
Accrued liabilities not due-----		
Deferred credit items-----		
Surplus -----	35,285 52	
Totals -----	\$348,849 34	\$10,700 00

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Fresno Warehouse Company	Globe Warehouse Company	Goleta Farmers	Grangers Business Association	Harbor Warehouse Company	The Haslett Warehouse Company
				\$100,000 00	\$16,950 00
\$81,904 83		\$7,940 25	\$171,107 50	5,789 02	
		3,244 38			70,951 09
		994 56			
\$81,904 83		\$12,179 19	\$171,107 50	\$105,789 02	\$87,901 09
					14,524 03
	\$2,075 18	366 32	351 23	6,712 80	28,354 47
66,090 64	2,689 64	1,622 78	59,695 96	6,503 29	90,948 50
	1,595 14				990 07
			994 38		
	1,245 22				
\$147,995 47	\$7,605 18	\$14,168 29	\$232,149 07	\$119,005 11	\$222,718 16
\$75,000 00	\$500 00	\$3,830 00	\$168,055 84	\$100,000 00	\$100,000 00
		7,500 00	50,000 00		22,763 95
47 68	7,105 18		1,970 53	4,049 06	56,296 21
813 17		778 00			
23,732 83		1,605 06			
48,401 79		455 23	12,122 70	14,956 05	43,658 00
\$147,995 47	\$7,605 18	\$14,168 29	\$232,149 07	\$119,005 11	\$222,718 16

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER.

	Hollister Warehouse Company	Hueneme Wharf and Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights-----		
Cost of plant, buildings and lands-----	\$43,036 31	\$119,041 60
Equipment-----	1,852 62	8,908 26
Miscellaneous-----		
Total fixed capital-----	\$44,888 93	\$127,949 86
Treasury securities-----		
Other investments-----		
Cash-----	748 98	
Notes and accounts receivable-----	17,302 62	14,085 74
Material and supplies-----	865 56	1,098 45
Miscellaneous-----	476 27	3,286 64
Deferred debit items-----		
Deficit-----	1,818 08	
Totals-----	\$66,100 44	\$146,420 69
<i>Liabilities.</i>		
Capital stock-----	\$25,000 00	\$60,000 00
Funded debt-----	25,000 00	
Loans and notes payable-----	14,900 00	46,000 00
Accounts payable-----	1,200 44	15,723 49
Miscellaneous-----		564 23
Accrued liabilities not due-----		
Deferred credit items-----		
Surplus-----		24,132 97
Totals-----	\$66,100 44	\$146,420 69

¹Includes assessment of \$10,000.00.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Huntington Beach Warehouse Company	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company	Los Angeles Warehouse Company	Madison Warehouse Company
		\$47,296 44			
\$20,552 35	\$49,356 47	3,502 70	\$21,864 50	\$311,949 14	\$18,369 64
112 37		2,951 58	8,306 00	8,002 92	
				2,843 60	
\$20,664 72	\$49,356 47	\$53,750 72	\$30,170 50	\$322,795 66	\$18,369 64
	50,000 00				
		500 00			
223 30	712 84	2,912 48	1,876 26	1,252 62	2,432 89
6,222 68	21,212 91	21,651 00	31,439 37	45,528 46	
808 04		1,213 37	16,541 14		
1,194 01	34,746 00				
		1,047 87		365,000 00	
					92 44
\$29,112 75	\$156,028 22	\$81,075 44	\$80,027 27	\$734,576 74	\$20,894 97
\$18,000 00	\$100,000 00	\$10,000 00	\$38,700 00	\$500,000 00	\$3,500 00
				140,000 00	
2,500 00	18,550 00	10,000 00	16,000 00		
2,901 47	8,609 17	10,675 22	4,460 43		
		148,088 30		1,850 19	17,394 97
				1,236 67	
1,200 00	24,340 94				
4,511 28	4,528 11	2,311 92	20,866 84	91,489 88	
\$29,112 75	\$156,028 22	\$81,075 44	\$80,027 27	\$734,576 74	\$20,894 97

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Martinez- Benicia Ferry and Transpor- tation Company	Mission Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights.....		
Cost of plant, buildings and lands.....	\$51,544 66	\$5,246 41
Equipment	731 07	
Miscellaneous		
Total fixed capital.....	\$52,275 73	\$5,246 41
Treasury securities		
Other investments		
Cash	16,443 54	
Notes and accounts receivable.....	750 00	925 53
Material and supplies.....		
Miscellaneous		
Deferred debit items.....		
Deficit		
Totals	\$69,469 27	\$6,171 94
<i>Liabilities.</i>		
Capital stock	\$28,760 00	\$4,300 00
Funded debt		
Loans and notes payable.....		
Accounts payable	3,530 76	808 25
Miscellaneous		
Accrued liabilities not due.....		
Deferred credit items.....	1,000 00	
Surplus	36,178 51	1,063 69
Totals	\$69,469 27	\$6,171 94

¹Assessment.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Modesto Farmers Union	Monticello Steamship Company	Outer Harbor Dock and Wharf Company	Pacific Coast Steamship Company	Pacific Wharf and Storage Company	Petaluma Bonded Warehouse Company
				\$1,000,000 00	
\$4,174 34	\$104,881 24	\$4,280,376 33	\$394,547 23	508,307 88	\$28,436 43
2,658 74	563,457 50	30,290 80	64,619 42		
		305,922 60	863 70		
\$6,833 08	\$668,338 74	\$4,696,589 73	\$460,030 35	\$1,508,807 88	\$28,436 43
19,757 24	100,963 42				
948 53	25,536 97	21,731 32	277,486 89	19,374 64	110 77
9,744 90	6,928 08	8,508 69	909,896 45	25,668 05	5,702 57
	15,744 23		43,927 68	2,910 22	
		3,996 27	124,528 08	2,928 61	
				44,415 00	
		408,915 53		237,966 01	
\$37,283 75	\$817,511 44	\$5,139,741 54	\$1,815,869 45	\$1,842,070 41	\$34,249 77
\$21,100 00	\$600,000 00	\$2,625,150 00	\$1,500,000 00	\$1,000,000 00	\$30,000 00
		960,000 00		460,000 00	
8,500 00		970,576 80		14,136 69	
5,393 80	10,743 30	577,794 48	119,418 30	4,358 80	
			52,564 76	331,450 92	
		6,220 26	5,516 10	27,600 00	
	147,158 09			4,524 00	2,843 64
2,289 95	59,610 05		130,370 29		1,406 13
\$37,283 75	\$817,511 44	\$5,139,741 54	\$1,815,869 45	\$1,842,070 41	\$34,249 77

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Pierce Warehouse Company	Port Costa Warehouse and Dock Company
<i>Assets.</i>		
Organization, franchises and patent rights.....		
Cost of plant, buildings and lands.....	\$33,700 00	\$551,582 33
Equipment	300 00	
Miscellaneous		
Total fixed capital.....	\$34,000 00	\$551,582 33
Treasury securities		
Other investments		
Cash	58 90	2,934 66
Notes and accounts receivable.....		43,296 60
Material and supplies.....		
Miscellaneous		1,179 87
Deferred debit items.....		
Deficit		
Totals	\$34,058 90	\$598,993 46
<i>Liabilities.</i>		
Capital stock	\$34,000 00	\$500,000 00
Funded debt		
Loans and notes payable.....		
Accounts payable		2,459 34
Miscellaneous		
Accrued liabilities not due.....		
Deferred credit items.....		
Surplus	58 90	96,534 12
Totals	\$34,058 90	\$598,993 46

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

Port Costa Wharf Company	The Richmond and San Rafael Ferry and Trans- portation Co.	San Bernardino Milling Company	The San Francisco and Portland Steamship Co.	San Miguel Flouring Mill Company	Sawtelle Warehouse Company
	\$5,000 00				
\$15,000 00	22,377 87	\$15,059 05		\$22,260 69	\$8,738 56
	834 63	405 00	\$838,055 33		
	500 00				
\$15,000 00	\$28,712 50	\$15,464 05	\$838,055 33	\$22,260 69	\$18,738 56
8,951 82	611 49	1,439 82	412,172 75	1,789 22	855 83
2,100 00	534 45	22,277 10	150,183 27	8,468 15	9,401 31
		16,030 43	14,136 65	2,087 59	2,347 77
	990 94	15,597 03	205 43		
	2,100 00		36,181 95		
	3,149 25				
\$26,051 82	\$36,098 63	\$70,808 43	\$1,450,935 33	\$34,605 65	\$31,343 47
\$15,000 00	\$25,000 00	\$50,000 00	\$500,000 00	\$25,000 00	\$18,000 00
			275,000 00		
	7,598 63	18,290 36	121,263 15	7,000 00	750 00
			21,703 86	786 30	7,524 87
			6,679 18		
	3,500 00		214,364 08		600 00
11,051 82		2,518 07	311,925 11	1,819 35	4,468 60
\$26,051 82	\$36,098 63	\$70,808 43	\$1,450,935 38	\$34,605 65	\$31,343 47

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Sea Foam Warehouse Company	Shattuck & Nimmo Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights.....	\$300 00	-----
Cost of plant, buildings and lands.....	-----	-----
Equipment.....	-----	\$118,712 61
Miscellaneous.....	-----	166,284 77
Total fixed capital.....	\$300 00	\$284,997 38
Treasury securities.....	-----	-----
Other investments.....	-----	-----
Cash.....	389 49	20,631 35
Notes and accounts receivable.....	359 74	272,680 10
Material and supplies.....	-----	2,469 69
Miscellaneous.....	-----	-----
Deferred debit items.....	-----	-----
Deficit.....	-----	-----
Totals.....	\$1,049 23	\$580,778 52
<i>Liabilities.</i>		
Capital stock.....	\$600 00	\$30,000 00
Funded debt.....	-----	-----
Loans and notes payable.....	-----	182,040 90
Accounts payable.....	-----	46,413 55
Miscellaneous.....	-----	-----
Accrued liabilities not due.....	-----	-----
Deferred credit items.....	-----	-----
Surplus.....	449 23	321,858 56
Totals.....	\$1,049 23	\$580,778 52

—Concluded.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1916.

South End Warehouse Company	Southern Pacific Milling Company	Stearns Wharf Company	The Sunset Terminal Warehouse Company	Ventura Wharf and Warehouse Company	Total
				\$40,787 58	\$1,391,014 13
	\$714,273 65	\$150,000 00		10,903 60	8,847,567 39
\$10,503 06			\$2,286 58		1,851,687 03
					558,452 68
\$10,503 06	\$714,273 65	\$150,000 00	\$2,286 58	\$51,691 18	\$12,648,721 23
			249,500 00		483,793 77
640 00	306,566 95				448,793 06
440 98	13,644 50	7,760 87	987 45	1,935 73	908,658 43
17,974 27	302,787 94		40,993 53	4,314 90	2,580,128 44
				4,648 75	254,793 41
5,000 00	30,744 25				239,657 84
					448,744 82
			10,518 13		731,131 46
\$34,553 31	\$1,368,017 29	\$157,760 87	\$304,285 69	\$62,590 56	\$18,744,422 46
\$10,000 00	\$765,300 00	\$150,000 00	\$250,000 00	\$58,620 00	\$10,824,478 84
	73,830 00		44,917 36		1,860,000 00
352 24	46,837 99		9,368 33	2,053 65	1,630,889 87
	31,296 11				1,208,519 06
		832 78			510,991 94
					48,550 50
24,206 07	450,753 19	6,928 09		1,916 91	602,141 87
					2,058,850 38
\$34,553 31	\$1,368,017 29	\$157,760 87	\$304,285 69	\$62,590 56	\$18,744,422 46

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Alpaugh Warehouse and Milling Company	"B" Line Transfer Company
Operating revenues	\$767 82	\$26,077 51
Operating expenses	700 20	22,725 04
Net operating revenue	\$67 62	\$3,352 47
Net operating loss		
Nonoperating revenue		
Gross corporate income	\$67 62	\$3,352 47
Gross corporate loss		
<i>Deductions.</i>		
Interest accrued on funded debt		
Other interest	\$355 00	
Miscellaneous		
Total deductions	\$355 00	
Net corporate income		\$3,352 47
Net corporate loss	287 38	
Dividends		
Miscellaneous additions to surplus		
Miscellaneous deductions from surplus		
Surplus on December 31, 1915	410 84	5,286 53
Deficit on December 31, 1915		
Surplus on December 31, 1916	123 46	8,639 00
Deficit on December 31, 1916		

No. 2.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Bakersfield Unit Brick and Tile Company	China Basin Warehouse Company	California Wharf and Warehouse Company	Chatsworth and Canoga Warehouse Company	Chinn Warehouse Company	Crescent City Wharf and Dock Company
\$5,289 32	\$158,310 98	\$119,081 16	\$758 00	\$40,412 45	\$22,185 66
6,392 62	150,709 03	65,087 96	751 11	17,316 42	18,816 07
	\$7,601 95	\$53,993 20	\$6 89	\$23,096 03	\$3,369 59
\$1,103 30				204 90	
	\$7,601 95	\$53,993 20	\$6 89	\$23,300 93	\$3,369 59
\$1,103 30					
		\$15,693 58	\$50 00		
		\$15,693 58	\$50 00		
	\$7,601 95	\$38,299 62		\$23,300 93	\$3,369 59
1,103 30	9,570 00	25,000 00	43 11		6,000 00
	7,643 67				1,676 88
	2,515 46			2,530 98	
		50,303 59		2,530 98	39,630 72
48,004 08	18,435 24	63,603 21	3,001 23	23,300 93	38,677 19
49,107 38	15,275 08		3,004 34		

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company
Operating revenues	\$53,164 59	\$2,416 00
Operating expenses	52,902 42	1,322 14
Net operating revenue.....	\$262 17	\$1,093 86
Net operating loss.....		
Nonoperating revenue		
Gross corporate income.....	\$262 17	\$1,093 86
Gross corporate loss.....		
<i>Deductions.</i>		
Interest accrued on funded debt.....		
Other interest		
Miscellaneous		
Total deductions		
Net corporate income.....	\$262 17	\$1,093 86
Net corporate loss.....		
Dividends		847 50
Miscellaneous additions to surplus.....		
Miscellaneous deductions from surplus.....	9,347 63	445 76
Surplus on December 31, 1915.....	84,584 08	1,560 04
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....	75,498 62	1,360 64
Deficit on December 31, 1916.....		

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Danville Warehouse and Lumber Company	Davies Warehouse Company	Depue Warehouse Company	Etcheverry Warehouse Company	Farmers Alliance Business Association	Farmers Storage Company of Colusa
\$5,478 43	\$14,652 92	\$99,753 05	\$23,243 13	\$9,632 40	\$10,693 45
6,311 08	11,636 31	87,649 90	10,221 86	8,551 52	4,706 80
	\$3,016 61	\$12,103 15	\$13,021 27	\$1,080 88	\$5,986 65
\$832 65		1,059 89	2,381 24		76
	\$3,016 61	\$13,163 04	\$15,402 51	\$1,080 88	\$5,987 41
\$832 65					
		\$245 20	\$1,866 76		\$2 40
		3,924 78			2,357 91
		\$4,169 98	\$1,866 76		\$2,360 31
	\$3,016 61	\$8,993 06	\$13,535 75	\$1,080 88	\$3,627 10
\$832 65			4,000 00	3,943 50	720 00
2,500 00					
2,628 07					
	1,200 00	1,478 47	5,723 11	6,982 81	3,898 06
9,227 22	296 38	27,185 97			
8,522 64	2,112 99	34,700 56	15,258 86	4,120 19	6,805 16

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Farmers Union and Milling Company	Farmers Warehouse Company of Grimes
Operating revenues	\$28,677 37	\$2,215 00
Operating expenses	23,504 97	856 94
Net operating revenue.....	\$5,172 40	\$1,358 06
Net operating loss.....		
Nonoperating revenue	9,051 45	
Gross corporate income.....	\$14,223 85	\$1,358 06
Gross corporate loss.....		
<i>Deductions.</i>		
Interest accrued on funded debt.....		
Other interest		
Miscellaneous	\$12,447 10	
Total deductions	\$12,447 10	
Net corporate income.....	\$1,776 75	\$1,358 06
Net corporate loss.....		
Dividends		535 00
Miscellaneous additions to surplus.....		
Miscellaneous deductions from surplus.....		823 06
Surplus on December 31, 1915.....	33,508 77	
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....	35,285 52	
Deficit on December 31, 1916.....		

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Fresno Warehouse Company	Globe Warehouse Company	Goleta Farmers	Grangers Business Association	Harbor Warehouse Company	The Haslett Warehouse Company
\$36,367 22	\$10,123 15	\$5,134 83	\$91,966 53	\$75,772 14	\$214,277 56
11,986 43	11,368 37	3,406 34	66,851 64	68,105 28	190,286 00
\$24,380 79		\$1,728 49	\$25,114 89	\$7,666 86	\$23,991 56
	\$1,245 22				
269 50		26 00	5,667 92		15,754 15
\$24,650 29		\$1,754 49	\$30,782 81	\$7,666 86	\$39,745 71
	\$1,245 22				
\$125 00		\$563 90			
12,262 65		194 07		\$1,258 67	
12,387 65		\$757 97		\$1,258 67	
\$12,262 64		\$996 52	\$30,782 81	\$6,408 19	\$39,745 71
	\$1,245 22				
	3,340 80		5,955 30		18,000 00
				1 83	
		1,640 06	27,938 51		23,374 99
36,139 15	3,349 80	1,098 77	15,233 70	8,546 03	45,287 28
48,401 79		455 23	12,122 70	14,956 05	43,658 00
	1,245 22				

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Hollister Warehouse Company	Hueneme Wharf and Warehouse Company
Operating revenues	\$8,455 86	\$35,324 41
Operating expenses	11,033 33	24,027 65
Net operating revenue.....		\$11,296 76
Net operating loss.....	\$2,577 47	
Nonoperating revenue		3,445 09
Gross corporate income.....		\$14,741 85
Gross corporate loss.....	\$2,577 47	
<i>Deductions.</i>		
Interest accrued on funded debt.....		
Other interest		\$3,659 30
Miscellaneous		
Total deductions		\$3,659 30
Net corporate income.....		\$11,082 55
Net corporate loss.....	2,577 47	
Dividends		
Miscellaneous additions to surplus.....		3 38
Miscellaneous deductions from surplus.....		2,967 71
Surplus on December 31, 1915.....	759 39	16,014 75
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....		24,132 97
Deficit on December 31, 1916.....	1,818 08	

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Huntington Beach Warehouse	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company	Los Angeles Warehouse Company	Madison Warehouse Company
\$9,841 51	\$31,443 51	\$75,713 59	\$14,491 16	\$75,191 50	\$5,173 11
7,684 88	16,566 72	72,617 00	12,195 18	51,603 05	3,964 48
\$2,156 63	\$14,876 79	\$3,096 59	\$2,295 98	\$23,588 45	\$1,208 63
		2,648 78		331 95	96 00
\$2,156 63	\$14,876 79	\$5,745 37	\$2,295 98	\$23,920 40	\$1,304 63
		\$649 18		\$8,400 00	
				11 60	
	\$348 68			4,838 62	
	\$348 68	\$649 18		\$13,250 22	
\$2,156 63	\$14,528 11	\$5,096 19	\$2,295 98	\$10,670 18	\$1,304 63
	10,000 00			20,000 00	
		39,051 33			191 00
2,354 65		36,267 06	18,570 86	100,819 70	
					1,206 07
4,511 28	4,528 11	2,311 92	20,866 84	91,489 88	
					92 44

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Martinez- Benicia Ferry and Transpor- tation Company	Mission Warehouse Company
Operating revenues -----	\$54,610 32	\$837 80
Operating expenses -----	31,701 02	703 32
Net operating revenue -----	\$22,909 30	\$134 48
Net operating loss -----		
Nonoperating income -----	80 80	
Gross corporate income -----	\$22,990 10	\$134 48
Gross corporate loss -----		
<i>Deductions.</i>		
Interest accrued on funded debt -----		
Other interest -----		
Miscellaneous -----		
Total deductions -----		
Net corporate income -----	\$22,990 10	\$134 48
Net corporate loss -----		
Dividends -----		
Miscellaneous additions to surplus -----		18 43
Miscellaneous deductions from surplus -----		99 96
Surplus on December 31, 1915 -----	13,188 41	1,010 74
Deficit on December 31, 1915 -----		
Surplus on December 31, 1916 -----	36,178 51	1,063 69
Deficit on December 31, 1916 -----		

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Modesto Farmers Union	Monticello Steamship Company	Outer Harbor Dock and Wharf Company	Pacific Coast Steamship Company	Pacific Wharf and Storage Company	Petaluma Bonded Warehouse Company
\$10,351 09 6,500 64	\$313,392 32 285,708 71	\$51,691 83 76,807 82	\$3,974,866 83 3,978,423 09	\$44,646 28 47,654 10	\$2,249 32 1,081 21
\$3,850 45	\$27,683 61				\$1,168 11
		\$25,115 99	\$3,556 26	\$3,007 82	
	14,113 48		2,866 27	705 12	
\$3,850 45	\$41,797 09				\$1,168 11
		\$25,115 99	\$689 99	\$2,302 70	
		\$48,500 00		\$27,600 00	
		84,564 64		857 20	
	\$7,186 28		\$16,402 95		
	\$7,186 28	\$133,064 64	\$16,402 95	\$28,457 20	
\$3,850 45	\$34,610 81				\$1,168 11
		\$158,180 63	\$17,092 94	\$30,759 90	
412 32	36,000 00		260,915 35		
	75 00		5,782 64		
1,148 18	79 92		3,999 78		
	61,004 16		414,595 72		238 02
		250,734 90		207,206 11	
2,289 95	59,610 05		138,370 29		1,406 13
		408,915 53		237,966 01	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Pierce Warehouse Company	Port Costa Warehouse and Dock Company
Operating revenues	\$218 80	\$63,908 52
Operating expenses	259 58	39,052 57
Net operating revenue.....		\$24,855 95
Net operating loss.....	\$40 78	
Nonoperating income	375 00	
Gross corporate income.....	\$334 22	\$24,855 95
Gross corporate loss.....		
<i>Deductions.</i>		
Interest accrued on funded debt.....		
Other interest		
Miscellaneous		
Total deductions		
Net corporate income.....	\$334 22	\$24,855 95
Net corporate loss.....		
Dividends	340 00	50,000 00
Miscellaneous additions to surplus.....		
Miscellaneous deductions from surplus.....		
Surplus on December 31, 1915.....	64 68	121,678 17
Deficit on December 31, 1915.....		
Surplus on December 31, 1916.....	58 90	96,534 12
Deficit on December 31, 1916.....		

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1916.

Port Costa Wharf Company	The Richmond and San Rafael Ferry and Trans- portation Co.	San Bernardino Milling Company	The San Francisco and Portland Steamship Co.	San Miguel Flouring Mill Company	Sawtelle Warehouse Company
\$4,400 50	\$16,108 04	\$10,452 57	\$814,324 76	\$26,642 78	\$10,043 10
1,840 65	16,066 27	8,416 93	903,047 94	23,799 60	6,409 45
\$2,559 85	\$41 77	\$2,035 64	-----	\$2,843 18	\$3,633 65
-----	-----	-----	\$91,723 18	-----	-----
-----	130 25	-----	560 10	-----	-----
\$2,559 85	\$172 02	\$2,035 64	-----	\$2,843 18	\$3,633 65
-----	-----	-----	\$91,163 08	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	\$16,500 00	-----	-----
-----	\$219 58	-----	42 68	-----	-----
-----	2,100 00	-----	31,602 94	-----	-----
-----	\$2,319 58	-----	\$48,145 62	-----	-----
\$2,559 85	-----	\$2,035 64	-----	\$2,843 18	\$3,633 65
-----	\$2,147 56	-----	\$139,308 70	-----	-----
4,950 00	-----	-----	-----	-----	-----
-----	-----	-----	95,035 61	-----	-----
-----	-----	-----	29,595 65	1,023 83	22 50
13,441 97	-----	482 43	385,793 85	-----	857 45
-----	1,001 69	-----	-----	-----	-----
11,051 82	-----	2,518 07	311,925 11	96,534 12	2,518 07
-----	3,149 25	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Sea Foam Warehouse Company	Shattuck & Nimmo Warehouse Company
Operating revenues	\$917 44	\$19,856 22
Operating expenses	763 56	15,844 34
Net operating revenue	\$153 88	\$4,011 88
Net operating loss		
Nonoperating revenue		102,205 64
Gross corporate income	\$153 88	\$106,217 52
Gross corporate loss		
<i>Deductions.</i>		
Interest accrued on funded debt		
Other interest		\$10,155 04
Miscellaneous		99,601 43
Total deductions		\$109,756 47
Net corporate income	\$153 88	
Net corporate loss		3,538 95
Dividends		
Miscellaneous surplus		
Miscellaneous deductions from surplus		
Surplus on December 31, 1915	295 35	325,397 51
Deficit on December 31, 1915		
Surplus on December 31, 1916	1,819 35	321,858 56
Deficit on December 31, 1916		

—Concluded.

MEN, WHARFINGERS AND WATER CARRIERS OPERING IN CALIFORNIA
DECEMBER 31, 1916.

South End Warehouse Company	Southern Pacific Milling Company	Stearns Wharf Company	The Sunset Terminal Warehouse Company	Ventura Wharf and Warehouse Company	Total
\$122,194 76 104,338 50	\$369,794 78 256,607 08	\$33,341 99 16,881 97	\$29,375 50 34,562 24	\$22,920 65 24,612 30	\$7,309,231 52 6,925,941 63
\$17,856 26	\$113,187 70	\$16,460 02			\$6,383,289 89
	16,983 24		\$5,186 74	\$1,691 65 3,608 56	182,566 09
\$17,856 26	\$130,170 94	\$16,460 02		\$1,916 91	\$565,855 98
			\$5,186 74		
					\$101,649 18
	\$12,462 68				115,130 98
		\$832 78			211,102 44
	\$12,462 68	\$832 78			\$427,882 60
\$17,856 26	\$117,708 26	\$15,627 24		\$1,916 91	\$137,973 38
			\$5,186 74		
18,500 00	46,851 33	15,000 00			543,390 10
	44,255 03				157,120 54
	50,851 57				200,326 35
24,849 81	386,492 80	6,300 85			1,776,341 45
			5,331 39		
24,206 07	450,753 19	6,928 09		1,916 91	1,327,718 92
			10,518 13		

REPORT

OF THE

Railroad Commission of California

From July 1, 1917, to June 30, 1918



CALIFORNIA STATE PRINTING OFFICE
SACRAMENTO

1918

COMMISSIONERS

EDWIN O. EDGERTON, President

H. D. LOVELAND

ALEX GORDON

FRANK R. DEVLIN

MAX THELEN, President (resigned June 16, 1918)

RUDOLPH A. PABST,
Assistant Secretary.

Office of Commission
833 MARKET STREET
SAN FRANCISCO

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LETTER OF TRANSMITTAL.

SAN FRANCISCO, California.
December 1, 1918.

His Excellency WM. D. STEPHENS,
Governor of California,
Sacramento, California.

DEAR SIR: We transmit herewith report of the Railroad Commission of the State of California for fiscal year ending June 30, 1918. The report is in one volume, divided into two parts, the first part covering business of the fiscal year, the second part comprising analyses and statistics.

The year covered by this report was one of intense activity and interest due to war conditions. Civic, industrial and economic disturbances were all reflected in the activities of utilities, and these disturbances were necessarily in a large measure passed along to and required solution by this Commission.

It may properly be said that the severest test was put upon public regulation in the period covered by this report; and if, as we believe, such regulation has withstood this test and measured up to the responsibilities and unprecedented needs created by the emergency, the wisdom of the policy of public regulation has been demonstrated and justified.

We deem it proper in making inquiry as to whether or not regulation has been responsive to the demands of the abnormal war conditions that we should inquire to what extent the public welfare has been conserved through regulation and also to what extent the utilities have been safeguarded and their proper functioning sustained.

Rate Increases.

With this thought in mind we will briefly direct attention to the increases of rates given to various utilities, which, while numerous, can by no means be said to have been general.

Many utilities made applications for increases of rates, basing such applications mainly upon increased cost of material and labor—which latter costs were necessarily moving forward by great strides on account of the increased cost of living and acute competitive labor demands—and of oil, and increased demand for steam-generated electricity by reason of the water shortage.

In most instances applications for increases were found to be well based, and the commission had no hesitation whatsoever in allowing such increases as it deemed proper and reasonable. The commission in its action in these matters fully recognized and endeavored to discharge,

and believes it did fully discharge, its duty not only to the public but to the utilities and to the national government in allowing such increases in rates as were necessary to the utilities to continue their functions efficiently and to prevent financial disaster. This policy, as the commission views it, is not only just and equitable and consistent with the true spirit of fair public regulation, but was also responsive to the direct needs of the federal government as expressed in official requests and communications.

Notwithstanding the fact that many increases were allowed utilities under conditions and for reasons as stated, it might be interesting to call attention to the contrast in the increases of public utility commodities and service supplied in this state as compared with the general increases of some of the common necessities of life and generally with the increased cost of non-regulated prices. The purchasing value of the dollar has declined to an unprecedented degree, and the United States Bureau of Labor table shows the following figures:

Index Numbers of Wholesale Prices by Groups of Commodities 1913 to June, 1918.

	Average, 1913	Average, 1914	Average, 1915	Average, 1916	Average, 1917	May, 1918
Farm products -----	100	103	105	122	188	212
Foodstuffs -----	100	103	104	126	177	178
Cloths and clothing -----	100	98	100	127	181	234
Fuel and lighting -----	100	92	87	115	169	172
Metals and metal products ..	100	87	97	148	208	177
Lumber, building materials ..	100	97	94	101	124	147
Drugs and chemicals	100	103	113	143	185	209
House furnishings -----	100	103	101	110	155	188
Miscellaneous -----	100	97	98	121	153	196
All commodities -----	100	99	100	123	175	191

In this connection attention should be called to the fact that the government, after taking over the railroads as a war measure, found it necessary to order sweeping increases in all freight and passenger rates on roads under Federal control, which increases were much greater than those made by this commission on other utilities.

It is a fact, therefore, that the consumer of public utility commodities in this state was compelled to pay but a very small increase for the commodity and service furnished by the different kinds of public utilities as compared with what he was required to pay for all other services and commodities. The average increase of prices for industrial, commercial and domestic products exceeded 50 per cent up to June, 1918, while the increase of utility rates did not exceed 15 per cent, on the average.

In most instances where increases of rates were authorized to gas and electric companies during the past year, such increases were allowed as "surcharges" imposed on the already existing rates. This method

possessed many features which commended themselves to the commission. The increases in costs above referred to came so rapidly that it would have been impossible for the commission to give the necessary prompt relief if attempt had been made to have detailed valuations under normal conditions. If the investigations had been approached with such methods, it would have required in each instance the complete readjustment of rate bases throughout the territory served by the applying utility. The factor of time forbade the remedy which a less comprehensive study would show was needed. Flexibility and elasticity were also provided, enabling the commission to make further adjustments, whether upward or downward, as future conditions might make necessary. The uncertainty of the duration of the war left the question of the period of surcharge increases uncertain. Likewise it left uncertain whether decreases or further increases would be necessary by change of conditions either during the war or after its termination. The armistice having been signed since most of the increases were allowed, such readjustment of the surcharges may easily and readily keep pace with a return to normal conditions.

Water Shortage.

The problems that confronted utilities, and therefore immediately and directly this commission, by reason of the war conditions, were greatly intensified by reason of the abnormally low rainfall during the season of 1917-1918 immediately preceded by two unusually dry winters. Not for a period of many years had California faced such a general water shortage as during the past year. One effect of this condition was that the quantity of impounded water available for hydroelectric power became reduced to an alarming degree. When the close and important relationship of water to most public utility activities is borne in mind, it will be readily appreciated that the difficulties due to war were greatly increased by the water conditions. The amount of stored water is immediately related to the amount of electric power than can be generated; a reduction of water available for hydroelectric power immediately demands additional production of steam-generated electricity in order to meet the needs of the various industries dependent upon electric energy; an increase in the steam-generated power connects up immediately with the increase in the price of oil—the market price of the latter commodity having advanced from about 80 cents per barrel in 1916 to \$1.63 at present; and the price of oil to a large degree determines the cost of gas. The water shortage necessarily affected irrigation, requiring curtailment of use of water to the minimum of absolute necessity. With a reduction of delivery of water came a corresponding reduction of income to water utilities engaged in irrigation and domestic supply, necessitating, in some instances, such increases in rates as would enable

the water utility to continue its functions. The increased cost of production of electric energy by reason of the water shortage was in time visited upon the electric street and interurban railroads operating in the state with greatly increasing operating costs in the item of power. Here is a clear instance, therefore, of how the disturbance of one important operating utility factor immediately affects all other factors, with a result that might well be disastrous to consumers in the absence of effective regulation.

That the effect of public regulation was of the greatest possible benefit to the utilities themselves during this period (a period that might well be considered the acid test of the efficacy of regulation) is evidenced by the fact that during that period not a public utility in the state of California went into bankruptcy or receivership. Not only that, but in the main the various utilities were able to make necessary extensions, improvements and betterments, except such as were limited by restrictions imposed by the various federal government agencies, and the securities of the California utilities were as well able to withstand the strain of war conditions as were those of any utilities in the nation, and better than many similar utilities and other industries in sister states.

We repeat, therefore, that in our opinion public regulation under the conditions that have existed in this state during the past year has stood splendidly the test and justified the policy definitely adopted by the people of California.

In Part I of the report, we have reported on the commission's work during the fiscal year. In this letter of transmittal only the most important activities will be mentioned.

Increase in Food Production and Saving of Crops.

Early in the year 1917, the commission undertook as one of its war functions the acceleration of food production in conjunction with the United States Food Administration and the State Water Board, and proposed the legislation that furnished water to many thousands of acres. The commission, in its jurisdiction, was able to authorize irrigation service at reduced rates, or free, and the water utilities cooperated patriotically in this all-essential war service of increasing the nation's food supplies.

Power Administration.

One of the most important activities of the commission, during the past year, was the putting into effect of a plan under which the output of electric energy of all companies operating in the northern and central portions of the state was pooled and directed from one administrative control.

Early in the year 1918 it was apparent that an extremely serious power situation existed, one that even threatened a breakdown of hydro-electric activities in the northern and central portions of the state. The commission called a conference of representatives of various power companies operating in this territory. The situation was frankly discussed and the representatives of the companies manifested a fine spirit and willingness to cooperate with the commission. As a result, and with the concurrence of the utilities, H. G. Butler, assistant chief engineer of the Railroad Commission, was appointed Power Administrator, to work in conjunction with a committee appointed by the various electric utilities. It was agreed that the following things must be done, under the commission's control:

- (1) the companies to pool their power and place in the hands of the commission authority over the operation of their several plants, to direct the distribution of power in the best interests of the war emergency;
- (2) this authority to be exercised by a Power Administrator, appointed by the commission; and
- (3) a priority list to be established after conference with all federal administrations.

The Power Administrator found that his duties affected the companies of northern and central California, which were not interconnected, more than those of southern California, which already possessed interconnection. He took over the power of thirty California companies. A survey showed a total load averaging 5,000,000 kilowatt hours a day. The resources available to meet this load were but 4,000,000 kilowatt hours, if the waters in storage reservoirs were properly conserved. This 20 per cent shortage was met first by steps to stimulate production. All steam plants were required to operate twenty-four hours a day, irrigation was lessened wherever possible, and faulty interconnections corrected. The interconnection between the Northern California Power Company and the California Oregon Power Company, by which electricity generated by the latter company would be made available for the thirty companies in the power pool, was speeded up to be serviceable in October, rather than in January of next year. In addition, large consumers with power plants were required to take care of their own loads. Wherever possible, plants were shifted from day to night load. As these measures, though large, did not meet the requirements, orders reducing the power consumption of breweries 50 per cent and prohibiting all exterior lighting, for signs, etc., and internal illuminating in non-business hours, were put into effect. In all these measures the power companies and consumers were cheerfully diligent and duti-

ful in aiding the conservation process. During all this period of conservation, the real crisis of a power situation was merely being postponed, and the administrator expected serious difficulties in the fall or, at latest, early in the winter.

The abnormally low rainfall and the reduced storage capacity, during the period under discussion, has already been mentioned. In September, however, abundant rains began to fall, both in the valleys and in the mountains, which had the double effect of replenishing the reservoirs and, at the same time, reducing tremendously the load of water required for irrigation. As these rains were repeated, particularly in the mountains, the Power Administrator has now been able to remove all restrictions from the use of electric power. By the prompt and efficient measures taken by the Power Administrator, the war industries were assured abundant power and the agrarian producers abundant water.

The willingness of the utilities to engage in the plan was, we think, an evidence of the confidence of the utilities in the Railroad Commission and its staff, because these companies had been business rivals for many years and were, naturally, jealous of their load capacities, connections and strategic positions.

Federal Control.

Contrary to widespread belief, federal control of interstate railroads has not appreciably diminished the work of the commission. Because its name is that of a "Railroad Commission," the limit of its work is by no means expressed in that title. The entire public utility field is its present true domain. Unless federal railroad control continues permanently, there will be very little release from related duties. Thus far, while the character of the work has differed somewhat owing to federal operation, there has been little or no diminution in quantity. The Director General of Railroads has asked us repeatedly to perform services and to make recommendations on vital California problems such as new construction projects in California, the extension of the Western Pacific into San Jose, the renewal of the Oakland mole franchises, the transbay ferry cases, construction of physical connections and similar matters with which the commission was familiar. The unification of terminals in Los Angeles, on which problem the commission and the city of Los Angeles are working together with the United States Railroad Administration, is the most important and largest of this kind of special work. There has been a constant duty, not perhaps of the usual sort, by the commission to the Federal Railroad Administration as the result of a personal conference between Director General

McAdoo and the commission, at which Mr. McAdoo requested full cooperation, a request publicly stated by him later.

When federal control raised rates, all carriers—water, electric and steam—sought readjustments. Scores of such applications required study and action by the commission. The work thrown on the engineering and rate departments increased rather than decreased during that period.

The future of the railroads is uncertain. The President has declared before Congress that he is unable to propose a definite solution. The retiring Director General is equally uncertain as to the country's sound future railroad policy and recommends either a five-years continuance of the present system of control or an immediate return of the roads to their owners. In such circumstances this commission would be derelict in duty if it did not keep in the closest possible touch with the rapidly changing developments and if it did not to the best of its ability safeguard the interests of this state. It must be remembered that irrespective of whether or not complete control will finally lodge in the federal government, the state will be vitally interested in a great many steam railroad transportation and rate problems, and the only body through which representation can properly be had is this commission. The commission is still charged by the state Constitution and by the Public Utilities Act with jurisdiction over rates, securities, service and practices, grade crossings, interlockers, safety of roadbed and structures, safety of train operation and operating methods, clearances, spur track and interyard connections, valuations and informal complaints. The question of the jurisdiction of this commission in most of these matters has been formally challenged in proceedings now pending before this, as well as other state commissions. No decision was rendered on this question during the progress of the war, but now that the armistice has been signed, the question in so far as it affects this commission in common with other state commissions will of necessity be determined.

There is such a close relationship in this state between water transportation and motor transportation on the one side (and both of these forms of transportation remain under the complete control of the commission) and railroad transportation on the other, that one phase of the problem can not properly be understood without consideration of the other.

If, in the absence of positive legislation by Congress, the Director General's second alternative (early return of the roads to their owners) should come about, then the commission would within a short time again have to assume complete and unquestioned jurisdiction over state and interstate roads in California. If this happens, not only will

there come back again all of the old problems but there will also arise a number of new ones, born during the war, which will be more important and larger than any the commission has had to deal with in this field in the past. Important rate cases are bound to come before the commission and such matters as consolidation of lines, unification and common use of terminals, electrification of the main lines in California, the relationship between the steam, electric, motor and water transportation and other problems, will be pressing for rapid solution. The commission is positive, therefore, that the question today is not to what extent the commission's railroad activities should be further curtailed, but rather how far it should go at this time to prepare and get ready for these new issues which are bound to come before us in one form or another.

Telephones and Telegraphs.

Analagous to the railroad situation is the situation with reference to the telephone and telegraph utilities. The Postmaster General is now operating these communication agencies throughout the United States for the federal government. When the question of the continued jurisdiction of the commission under the new regime came up, the commission entered into direct communication with the Postmaster General and inquired whether it was his understanding and desire that the commission should continue with its normal functions in relation to these utilities. The Postmaster General answered that this was his wish and gave it as his interpretation of the federal control law that the commission should exercise all of its functions as heretofore, but that in cases where the commission might see fit to order rate changes, they should not be put into effect without his approval. Under the circumstances the commission has not felt at liberty to discontinue its regulatory work with this class of utilities, and the numerous telegraph cases now before the commission, including the cases involving all of the rates of The Pacific Telephone and Telegraph Company in this state, are being prosecuted as heretofore.

As in the case of the railroads, even if the Postmaster General's recommendations to Congress for complete federal ownership and operation of wire utilities should be made into law, it would probably still be necessary and desirable for this state to be represented at least during the period of reorganization and adjustment that would as a matter of course precede complete federal ownership. It would be logical that to this commission should fall the task of representing the state's interest in that event.

Valuations.

While it is true that the commission did not feel justified in going to the length of making complete and detailed valuations in a number of

rate cases coming before it as war emergency matters, important valuation work nevertheless was continued during the fiscal year in connection with securities, rate, sale and purchase, and fixing of compensation proceedings. Up to June 30, 1918, the commission has made valuations of various utilities for various purposes with findings of the following totals:

Original cost	\$66,206,762
Reproduction cost new.....	244,858,318
Reproduction cost less depreciation.....	194,542,856

We have pointed out in former reports that without such valuations effective regulation can not be had. With the passing of the war time emergency and with the coming of the time when deliberate and thorough investigations can again be made without defeating the essential purposes of regulation, the valuation work will again assume greater importance.

A special paragraph should be given to the subject of the *federal railway valuations* that have been carried on for the past four years by the Interstate Commerce Commission. Under the federal valuation law and under special instructions from the Governor of this state, this commission is charged with representing the state of California in these valuation proceedings. These appraisals affect every steam carrier, irrespective of whether it is under Federal control or not, as also the telephone and telegraph systems in this state, and the aggregate amount of money involved runs into many hundreds of millions of dollars. Thus far our engineering department has checked valuations of interstate roads made by the federal government in this state aggregating over \$66,000,000; and wherever the commission has found it necessary to differ with the Interstate Commerce Commission valuation methods or practices, we have found that commission and the division of valuation more than anxious to give consideration to our views, and, in a great majority of instances, to act upon our recommendations. It seems to us that there is no question that the commission should continue with the checking of these federal valuations.

Automobile Transportation.

The commission in August, 1917, assumed jurisdiction over automobile transportation, except within the limits of corporate municipalities, and conducted investigations and hearings at San Francisco and Los Angeles to determine general rules and practices for this class of transportation utilities. The importance of this new form of common carrier becomes greater with every year; and the control and regulation of these utilities affects a great majority of the people of this state. As indicative of the place in the work of this commission of this new work,

we shall merely state that during the fiscal year 264 applications and complaints affecting automobile transportation were heard, and 761 tariffs representing approximately 1,000 carriers were handled. In our opinion, automobile transportation as a common carrier utility is yet in its early stages. Its further development should be worked out with due regard to the other forms of transportation, such as steam interurban and street railways, inland water traffic, and vessels in coastwise trade.

Informal Complaints.

Since the beginning of the activities of the present commission in 1912, we have considered of greatest importance the prompt and effective handling of so-called "informal complaints." The principle behind this informal method of accomplishing results quickly, embodies better than any other thing, perhaps, the purposes and aim of this commission: it is to represent justly and fairly the people of this state in all matters, small as well as great, in their dealing with the state's utility corporations. These informal complaints in the last year, as in former years, touch on every conceivable phase of public utility activity. They deal with such matters as the reasonableness and correctness of rates; refunds for excessive charges; quality of service; safety of construction and operation; disputed bills, etc. They are adjusted informally and without cost to the complainants or utilities, by the commission's employees on the ground, by letter or by telephone. The magnitude of this work will best be shown by the statement that during the last fiscal year 5,428 informal complaints were disposed of in this manner by the commission.

Men in the War.

Nearly two score of employees of the commission entered the war service of the country. The roster (see Part I, Chapter IV) gives the names and service of our soldiers and sailors and speaks for the loyalty of the force. In addition, the force was 100 per cent loyal in pledges for Liberty Bonds, War Savings Stamps, Red Cross and auxiliary financing, and it was the policy of the commission to encourage all its employees to do a "full bit" in every phase of war work. In addition to the direct and active war work, the commission has been furnishing to the War and Navy departments a large mass of data concerning the utilities and has compiled information for the getting out of military maps of this state. In the course of our work a number of surveys of a number of important hydroelectric districts were turned over to the government and the commission was informed of their special value in the government work.

Each employee, we are sure, has filled the measure of duty and the commission feels justified in expressing its pride. Heretofore we have

expressed our appreciation of the loyalty of our employees to public service, and we can only amplify that appreciation by adding now our certificate to their zealous patriotism and splendid war work.

In conclusion, permit us to thank the executive and legislative branches of the state government: the public and the utilities; our employees, as a whole—to each for courtesy and assistance, for understanding and fair play, and for sincere endeavor to serve. The work of the commission has been made happier by such sympathy and coordination.

Respectfully submitted.

RAILROAD COMMISSION OF THE STATE
OF CALIFORNIA,

By EDWIN O. EDGERTON,
President.

PART ONE.

THE BUSINESS OF THE YEAR.

CHAPTER I.

THE WORK OF THE YEAR.

The exercise of its functions by the Railroad Commission of California reaches into every channel of life, and indirectly every individual in the state. The jurisdiction of the commission extends over all public utilities except those publicly owned and those exclusively within the jurisdiction of municipalities which have not transferred jurisdiction to the commission. On one hand the commission has an individual duty to every person in the state by reason of its supervision of rates and its valuation of property for rate fixing, and for the capitalization and stock and bond issue of all utilities, and in pursuance to its duty along these lines, is responsible for the fairness of the rate to the person, and the security of the stock or bond to the purchaser. On the other hand, it is the duty of the commission to preserve the efficient operation and the financial stability of the utilities themselves by just appraisements of property value and fair returns upon capital invested.

This simple definition places upon the commission the labor of inspecting every detail of more than 1,800 utilities, large and small, in the state of California. This duty is committed by the Constitution and the law to the commission not as a perfunctory one; neither is it a duty to be performed only at the request of the individual or the corporation. The law imposes upon the commission the duty of initiative, of vigilance, of prompt and efficient remedy. The commission is expected to be always prepared to answer the questions of fact, policy or law, and to mould the answers into an immediate and wholesome remedy. The law makes it disinterested in the proceedings, and expects all that is humanly possible in the way of a fair adjustment of relations of each utility to all its consumers.

This means a tremendous quantity of detail work, all expert in its nature, and all depending upon the absolute rectitude of standard tests as applied to the different situations presented. It means—and the meaning has been recognized fully since the passage of the Public Utilities Act in 1911—that the commission properly to exercise its duties must acquire complete and reliable information about each class of utility, about each utility, about the area in which it operates, about the sources of its production and the new sources available for it, and the constantly fluctuating cost data necessary to establish reliable valuations. It must keep ahead of the utility by keeping itself informed as to every step of progress made for the more economical, efficient, safe and sanitary operation of utilities. It must also recognize improvements in service of usefulness and benefit to the consumers, in order that the consumer may always have the best value for his money.

In this report the facts and figures presented form but an index of the immense detail necessary each year to keep the stroke of the commission abreast of the stream of progress, and to respond to the duty implied at least by the law, of being always prepared. For the commission has always stood ready to answer the humblest request or complaint, even if scribbled on a postal card, with the same zealous interest that the most formal and ably presented case would receive.

At the beginning, the commission, as reconstituted by the constitutional amendment of 1911, has opened the door to every citizen of California to lay his complaint before it, and assured him immediate and respectful hearing and prompt and just action. The commission makes no requirement that counsel be employed, and there is no cost to a proceeding. The rules of evidence as followed in courts of record are recognized only in their spirit, and not in their strict letter, the purpose of the commission being at all times to hear all testimony in an informal, broad manner, and in the interest of justice and fair dealing only.

CREATION OF THE COMMISSION.

The Railroad Commission of California, created by the Constitution in 1879, was composed of three members until the Constitution was revised in 1911, when the number was increased to five, to be appointed by the Governor, instead of being elected as before. The beneficial history of the commission dates from 1911, when the Public Utilities Act framed by the late John M. Eshleman, former president of the Railroad Commission, and Lieutenant Governor, was passed by the legislature. Under the wide scope of power granted by this act, the commission took charge of railroad rate making, service and valuations, and promptly subordinated them to all its duties under the law. In 1913, the legislature added to the commission's powers the control of all other public utilities, and since then amendments to the act have still further enlarged the scope and character of the commission's work.

The title of "Railroad Commission" has been continued, although the added duties soon became more than three-fifths of the work of the commission, and since war conditions led the federal government into taking over the rail carriers, the other two-fifths—railroads—have become only a relative duty. The Public Utilities Act, when passed, reflected the best thought on this subject, and represented the judgment and experience of the leading states in the Union on the proper relationship between a state and its utilities.

Since 1911, the act has been further amended and the powers of the commission have been enlarged and strengthened. Under the laws as they now stand, the commission has jurisdiction over the rates, service, finances, facilities, extensions, safety of construction and operation,

accounts, transfers and incumbrances of property and the issue of securities of all public utilities throughout the state with certain exceptions in certain cities. No electric railroad, street railway, gas, electric, telephone or telegraph company or water utility may enter a field already being served by a utility of like character unless the commission's consent has first been secured. No transportation company (meaning thereby automobiles, jitney busses, auto trucks, stages or auto stages operated as common carriers) may exercise rights and provisions granted by local franchises and permits (except within municipal boundaries) unless the commission has first determined that the public convenience and necessity require the exercising of such rights and provisions.

The commission has power, on petition of any municipality or other public authority, to make its finding determining the just compensation to be paid by such municipality or other public authority for the whole or any part of the property of any public utility or for separation of grades. Such finding is conclusive in eminent domain proceedings.

The commission has general power to supervise and regulate all public utilities in all respects necessary for the protection and welfare of the consuming and investing public, as well as the public utility itself.

SCOPE OF WORK.

The commission's work can best be classified by utilities and by the activities of the various departments of the commission's organization. Taking the classification by utilities, we have:

1. Common Carriers (steam, electric, interurban and street railways, vessels, stages, auto stages, auto trucks and jitney busses).
2. Gas and Electric Utilities.
3. Water Utilities.
4. Telephone Utilities.
5. Telegraph Utilities.
6. Warehouses.
7. Wharfingers.
8. Pipe Lines.

Taking the classes by departments of the commission and their subdivisions (heads of departments in parentheses), we have:

1. Office and General (Secretary).
2. Legal Department (Attorney).
3. Rate Department (Rate Expert).
 - 3-a. Service Division (Service Inspector).

4. Engineering Department (Chief Engineer).
 - 4-a. Transportation and Valuation Division (Assistant Chief Engineer).
 - 4-b. Hydraulic Division (Hydraulic Engineer).
 - 4-c. Gas and Electric Division (Gas and Electric Engineer).
 - 4-d. Telephone and Telegraph Division (Telephone and Telegraph Engineer).
 - 4-e. Division of general and special work (Chief Engineer).
5. Department of Statistics and Accounts (Auditor).
6. Stock and Bond Department (Stock and Bond Expert).
7. Department of Information (Recorder).
8. Reporting Department (Reporter).

VALUATION WORK.

Among the most important of the commission's functions is its valuation work. Since the Public Utilities Act went into effect the commission has been actively engaged in the work of valuing the properties of all classes of public utilities to the amount of over two hundred forty-four million dollars (reproduction cost). These valuations are of use in different kinds of proceedings before the commission. They are of first importance in rate-fixing cases. Further, if a utility applies to the commission for authority to issue stocks, bonds or notes, or if approval of financial reorganization is sought, the relation of outstanding securities to the cost and value of utilities' property is evidently of extreme importance. Again, it is important in cases where public utility property is being transferred either to another utility or to the public, or in determining the relation existing between the compensation to be fixed for the property and the value of such property.

In eminent domain proceedings, also, in which municipalities or other public bodies wish to acquire by condemnation the property of public utilities, the commission is vested with jurisdiction to determine the just compensation to be paid for such property and obviously such just compensation can not be fixed without valuation. These instances illustrate the purpose and importance of the valuation work being done by the commission.

It is impossible, within the scope of this report, to deal with the procedure of the commission and the engineering department in making valuations for various properties; nor is it possible to refer to the underlying principles upon which all valuation work rests. It is necessary to say, however, that not all of these principles are as yet clearly defined by final authorities. As a rule, in matters of vital importance and magnitude, where large amounts of money are involved, no principle

is fixed until the Supreme Court of the United States has given its dictum. This condition contributes to the cost and difficulty of valuation.

HOW VALUATIONS ARE MADE.

A considerable force of engineers is employed by the commission who assist in determining the valuation of public utility property. These engineers check all valuations submitted by interested parties and, in many cases, they also make an entirely independent valuation of the property involved. When this is done the commission's engineers present their valuation reports at the hearings and the interested parties are permitted to cross-examine the commission's engineers to the same extent that the engineers of public utilities or any other party to the proceedings are examined.

There is attached to this report as an exhibit, statements of valuations made by the commission and by the engineering department since March 23, 1912. In these statements the valuations are listed first, according to the various classes of utilities, and second, according to the purposes for which they were made. The figures given are as of June 30, 1918, and include only such valuations as were formally introduced in evidence and accepted by the commission. In addition to the valuations shown in the statements of Exhibit No. 3, partial and tentative valuations were made comprising property of a total reproduction cost of approximately \$100,000,000.00, the details of which it is not considered necessary to set forth in this report. The following table summarizes the details given in this exhibit:

SUMMARY OF VALUATIONS MADE BY ENGINEERING DEPARTMENT OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912.

(Information as of June 30, 1918.)

Class	Original cost	Reproduction cost	Reproduction cost, less depreciation
Division A—Valuations for rate-fixing purposes.....	\$30,802,548 48	\$86,720,858 67	\$60,292,649 62
Division B—Valuations for issue of securities.....	2,291,624 88	91,985,189 97	79,709,471 52
Division C—Valuations for transfer of property.....	9,598,895 24	31,401,636 75	23,679,359 97
Division D—Valuations for general purposes.....	20,513,783 12	34,750,632 77	30,861,374 45
Grand totals	\$63,206,761 72	\$244,858,318 16	\$194,542,855 56
<i>Valuations for All Purposes.</i>			
I—Water properties	\$4,494,823 00	\$48,914,119 00	\$32,762,451 00
II—Electric properties	41,993 00	38,344,489 11	28,334,477 59
III—Gas properties	—	30,042,627 87	22,309,439 80
IV—Telephone properties	9,390,431 24	21,456,227 10	17,066,177 17
V—Railroad properties	49,262,514 48	165,040,505 86	93,357,466 62
VI—Wharf and warehouse properties.....	20,000 00	683,253 11	498,989 75
VII—Steamship properties	—	377,105 11	273,853 63
Grand totals	\$63,206,761 72	\$244,858,318 16	\$194,542,855 56

NOTE.—These figures for the different values are not comparable. In a number of cases only one or two of the three values shown were ascertained. The figures, therefore, merely represent the sum totals of the various valuation investigations made by the engineering department.

PRESENT WORK.

At the present time the commission is engaged in more than twenty valuation proceedings, the most important of which are the valuations of the Southern Pacific Company (check of federal valuation); the Atchison, Topeka and Santa Fe Railway Company (check of federal valuation); the Western Pacific Railroad Company (check of federal valuation); the Los Angeles and Salt Lake Railway Company (check of federal valuation); the San Diego and Arizona Railway Company (check of federal valuation); the Pacific Electric Railway Company (rate case); the United Railroads of San Francisco (reorganization and possible sale to city of San Francisco); the Spring Valley Water Company (rate case); the Great Western Power Company (rate case); the Sierra and San Francisco Power Company (rate case); the Pacific Telephone and Telegraph Company (rate case); the Transbay Suburban System—Southern Pacific and Key Route (rate cases); Northern Electric Railway Company—revision of former valuation—(reorganization); and a number of less important valuations for rate, security issue, eminent domain and sale and purchase proceedings.

FEDERAL RAILROAD VALUATION.

The matter of federal valuations has already been referred to in connection with the discussion of valuations made by the commission. Aside from the checks on the federal valuation reports on certain railroad properties in this state made by the engineering department, a considerable amount of work has been done by the commission during the last three years on the many and large general and special problems connected with that undertaking. The engineering department has made an extensive study of the cost of hauling freight and passengers by steam and electric railroads under different conditions in different parts of the country (valley, mountain and desert), and this report was made available to the Division of Valuation of the Interstate Commerce Commission.

An equally careful study was made of the so-called overhead expenses of railroads (cost of engineering, organization, administration, interest during construction, bond discount, law expenses, taxes, insurance and contingencies). The study covered many pieces of railroad construction in this and other states and extended over a year's time. The results obtained and the conclusions reached were likewise made available to the Interstate Commerce Commission.

The tremendously important question of principles and methods of railroad right of way and land valuation were gone into thoroughly by the commission and its conclusions were submitted to the Interstate Commerce Commission.

The significance of these things may not be readily apparent to the average citizen, but their importance becomes clear when it is understood that railroad and other public utility rates are based on such matters, to a large extent, and that in the state of California alone they represent literally hundreds of millions of dollars. On these sums, according to the United States Supreme Court decisions, the utilities are entitled to a "fair return." When a difference in methods and principles may amount to millions of dollars per annum in the charges to public utility consumers, it behooves the commission to get all the light it can on such problems.

LOS ANGELES TERMINAL INVESTIGATION.

In the early part of 1916, the commission, upon complaint, began an exhaustive investigation into the entire railroad situation in Los Angeles and adjacent territory. The county of Los Angeles, the city of Los Angeles and thirteen other smaller cities are involved in this proceeding, as are also all of the steam, electric and street railroads operating in Los Angeles and vicinity (Southern Pacific, Santa Fe, Salt Lake, Pacific Electric and Los Angeles Railways). The question of jurisdiction arose in these proceedings, but after a decision by the Supreme Court of the state the commission was placed under mandate to proceed, and since that time the engineering department has been engaged on a report that will deal with the various aspects of the problem.

The investigation deals with the following matters:

- (a) Union Passenger Station.
- (b) Rearrangement of Freight Facilities.
- (c) Joint Main Line and Industry Trackage.
- (d) Grade Crossing Elimination.
- (e) Electric Interurban Transit.
- (f) Street Railway Traffic.
- (g) City Streets, Viaducts and Bridges.

The engineering work is distinguishing between:

- (a) Work to be done within the city limits of Los Angeles.
- (b) Work to be done outside the city limits of Los Angeles.

And, again, the report to be made will recognize that a working program must be laid down for:

- (a) Work to be commenced and carried out immediately after a plan is adopted.
- (b) Work to be carried out later.
- (c) Program for the more distant future.

During the course of this investigation the federal government took over the interstate railroads and this matter is now more acute than ever. The commission has taken up with the Director General of Railroads the possibility of immediate unification of the Los Angeles terminal facilities and of the immediate elimination, to a great extent, of the dangerous grade crossings.

Recently the commission was requested by wire from the Director General to lay before him detailed plans for what can be accomplished immediately and without the expenditure of any large amount of capital.

The commission considers this particular investigation one of the most important and constructive pieces of work that it has undertaken since its organization, and there is no doubt that this view is shared by all of the communities affected and especially by the city of Los Angeles, which has contributed the sum of \$20,000.00 as its share of the cost of this investigation.

NATIONAL ASSOCIATION OF RAILWAY COMMISSIONERS.

The California Railroad Commission believes that each state railroad and public service commission owes to the nation the duty of assisting in the solution of public utility problems.

The national association has a representative in Washington, whose principal function is to keep in touch, for the state commissions, with the federal valuation of railroads. His office, however, during the recent great changes in the status of the now federally controlled carriers, has also become a clearing house for many of the state and interstate railroad activities affecting the various state commissions.

This commission is in constant correspondence with this Washington bureau of the national association and is contributing towards the payment of its expense.

GENERAL ORDERS.

On matters of general importance affecting all of the utilities or certain classes of utilities in this state, the commission has found it necessary, from time to time, to issue "general orders." The first one, on the subject of demurrage rules (General Order No. 1), was issued February 15, 1911, and the last one (General Order No. 52), on the subject of inductive interference, was issued July 3, 1918. The most important of these orders deal with rules for uniform accounting of the various utilities, with proper standards of construction and operation, with the issuance of securities, with the filing of rates and service rules and regulations of California utilities, and with service and safety rules and regulations.

COST DATA.

One of the functions of the commission, and especially of the engineering department, is to keep itself informed on unit costs of construction and operation for all classes of utilities under its jurisdiction. There is nothing spectacular about this kind of activity. The vital importance of reliable information of this nature must be immediately apparent, however, if regulation is to be based on proper consideration of the relevant facts and not solely on general principles and opinion.

There is no doubt that the commission's general cost data files are the most reliable and complete in this state, and it is the intent to keep them in that condition. They are of value, moreover, not only to the commission, but also to other departments of the state, county and municipal government. Their reliability is further attested to by the fact that the federal government, through the Interstate Commerce Commission, and the Navy Department, through the Emergency Fleet Corporation, are making effective and permanent use of these data.

INVESTIGATION OF INDUCTIVE INTERFERENCE.

Probably one of the most important special pieces of work done by the commission is the investigation carried on during the past five years by the Joint Committee on Inductive Interference into problems of inductive disturbances between electric power and communication lines. This investigation was the result of a number of complaints against certain power companies filed with the commission in 1912 by telephone and telegraph companies. The commission found that it could not make any intelligent decisions on these complaints for the reason that there was not sufficient knowledge of the underlying facts to permit of any remedy. A technical committee, consisting of engineers from all of the interested power and communication lines in this state, with representatives of certain larger companies operating throughout the United States, was appointed by the commission; and this committee, under the name of the Joint Committee on Inductive Interference, immediately went to work to find remedies for these little understood disturbances. This work was recently completed.

As the work went on the very great importance of this investigation became apparent, and it is no exaggeration to say that every country throughout the world where the transmission of electric power and of telephonic and telegraphic messages is of importance is vitally interested in the work of the committee.

In 1914 the Railroad Commission issued its General Order No. 39, laying down provisional rules for the mitigation of inductive interference, and at the present time it is about to issue a revised General Order No. 39, which will embody the final conclusions of the Joint Committee.

In order to show the importance of this investigation and the wide scope of the problem we may be permitted to quote from an editorial which recently appeared in the "Journal of Electricity" and to state at the same time that practically every technical magazine in this country and abroad has given similar praise to this work:

"A beautiful piece of scientific work has recently been completed in the West that will at once attract nation-wide attention. The advent of the harnessing of water powers in mountainous districts of this section and the transmission of these energies to industrial centers, often hundreds of miles distant, early developed inductive interference with telephone circuits to such an extent that the solution of this problem became one of the first magnitude.

"In 1912, under the auspices of the California Railroad Commission, a joint committee on inductive interference was appointed, composed of engineers from all parties to the issue. Perhaps no other problem involving such severe mathematical analysis as this has ever arisen for solution and has been so successfully handled.

"For five years the investigation has been under way and is now brought to a successful conclusion.

"Some idea of the magnitude of this work may be gathered from the fact that the technical report of the committee comprises, among other matters, over two hundred curve sheets, setting forth some three thousand curves.

"The publication of all these data is contingent upon the receipt of a sufficient number of orders substantially to defray the cost of printing and binding. All persons who are interested in procuring a copy of this publication should communicate at once with the Chief Engineer of the California Railroad Commission to this effect. This work is a monument that should be preserved for all posterity and its contents should be widely disseminated.

"On another page of this issue, an extensive resumé of the work is set forth. This resumé has been drawn for the columns of the Journal of Electricity by the Joint Committee on Inductive Interference.

"The entire work constitutes a notable example of the efficiency of co-operative work of engineers representing conflicting interests, in lieu of methods of litigation based on meager information concerning the underlying principles and facts of a complex problem.

"Aside from the highly practical value of the work contained in this splendid treatise, the silent message it carries of the good to be accomplished under the spirit of co-operative helpfulness is, perhaps, even the most striking of all."

The publication of the technical reports of the committee referred to in the question above is now in active preparation. It will be of interest to say that nearly one thousand subscriptions for this book have been received from about twenty countries throughout the world.

CHAPTER II.

THE BUSINESS OF THE YEAR.

During the year ending December 31, 1917, 811 public utilities filed annual reports with the Railroad Commission, all of which were checked by the commission's auditing department. The segregation of utilities by classes and numbers is found in Table No. 1:

TABLE No. 1.

Public Utilities Filing Annual Reports With Railroad Commission December 31, 1917.

Steam railroads—Operative	50
Steam railroads—Lessor	7
Steam railroads—Under construction	6
Electric railroads—Operative	34
Electric railroads—Lessor	4
Electric railroads—Under construction	3
Car companies	--
Express companies	2
Water carriers	17
Electric companies	81
Gas companies	30
Gas and electric companies	14
Telephone companies	108
Telegraph companies	3
Telephone and telegraph companies.....	7
Water companies	329
Warehousemen	105
Wharfingers	11
Total	811

This total shows a decrease of 75 utilities as compared with the total for 1916. Of this loss, 57 were small warehouses and the remainder was smaller companies consolidated with larger ones.

In addition to the public utilities listed in Table No. 1, 761 common carrier automobile trucks, stages and jitney busses have filed with the commission their rates of fare and freight.

During 1917, 26 new public utilities filed their first annual reports with the commission, as shown by Table No. 2:

TABLE No. 2.

Public Utilities Filing First Annual Reports in 1917.

Steam railroads	2
Electric railroads	--
Electric companies	1
Gas companies	2
Telephone companies	2
Water companies	8
Warehousemen and wharfingers and water carriers.....	11
Total	26

During the same period, 101 public utilities ceased filing annual reports, as shown by Table No. 3:

TABLE No. 3.

Public Utilities Ceasing to File Annual Reports in 1917.

Steam railroads	3
Electric railroads	2
Electric companies	4
Gas companies	4
Telephone companies	3
Water companies	9
Warehousemen and wharfingers	59
Water carriers	17
Total	101

Most of the withdrawals have been due to absorption into other and larger utilities, or with the consent of the Railroad Commission.

Reports by public utilities concerning hospital service for employees, as required by chapter 667, laws of 1917, are shown by Table No. 4:

TABLE No. 4.

*Public Utilities Filing Annual Reports Concerning Hospital Service
Year Ending December 31, 1917.*

Steam railroads	10
Electric railroads	6
Gas and electric companies	2
Water companies	1
Water carriers	1
Total	20

FORMAL PROCEEDINGS.

Proceedings before the Railroad Commission are formal and informal. Formal proceedings may be initiated by a consumer through a complaint, or by a utility, through a complaint or an application, or by the initiative of the commission. Formal complaints require a formal answer, but a refusal to answer does not prevent the commission from proceeding with a hearing. An application is a petition filed by a utility seeking authority to do some formal act for which the consent of the commission is necessary. If the commission deems a hearing necessary, one is held, at which time any person may appear and present any facts relevant to the application. The Railroad Commission can not enforce an order, except after a hearing and a decision in a formal proceeding. The commission has established rules of procedure giving full instructions as to the filing of formal complaints and applications. It is not required that complainants or petitioners be represented by

counsel. Formal proceedings are assigned for hearing by a commissioner or more than one commissioner, or by an examiner, and are generally heard at the place most convenient for all parties affected, usually in the locality itself, in order that the public may attend, if interested. After the hearing an opinion and formal order are filed, and become the opinion and order of the Railroad Commission, whenever three members approve with their signatures. The opinions and orders are then served upon the parties to the action, and are printed in the "Opinions and Orders of the Railroad Commission of California," of which advance sheets are issued every week.

During the year ending June 30, 1918, 717 public hearings were held by the Railroad Commission, the sittings of the members and examiners covering practically every section of the state.

During the same period, the commission met 268 times at its San Francisco office for the transaction of business. In addition, each of the commissioners and the examiners spent a great deal of time with the departments of the commission, giving aid in determining the great mass of informal matters in the detail business of the commission.

During the year ending June 30, 1918, 150 formal complaints were filed. Every class of utilities was affected by these complaints, and many of them called for new interpretation of the law and policy as to fares, service and facilities, safety, extensions, reparation for excessive charges, certificates of public convenience and revision of utility rules and regulations. Table No. 5 discloses the number of formal complaints filed each year since the reorganization of the commission under the Public Utilities Act, as follows:

TABLE No. 5.

Formal Complaints Filed With the Railroad Commission During the Fiscal Years Ending June 30, 1912, to June 30, 1918, Inclusive

January 1, 1911, to June 30, 1912, inclusive.....	168
July 1, 1912, to June 30, 1913, inclusive.....	138
July 1, 1913, to June 30, 1914, inclusive.....	209
July 1, 1914, to June 30, 1915, inclusive.....	194
July 1, 1915, to June 30, 1916, inclusive.....	145
July 1, 1916, to June 30, 1917, inclusive.....	136
July 1, 1917, to June 30, 1918, inclusive.....	150

The subject matter of the formal complaints is shown by Table No. 6, and the excess in the total is caused by one complaint relating to more than one distinct class:

TABLE No. 6.

	Steam railroads	Electric railroads	Water carriers	Electric companies	Gas companies	Telephone and telegraph companies	Water companies	Motor transportation companies	Pipe line companies	Totals
Rates and fares	16		1	7	3	2	6		1	36
Service and facilities	14	4	1	7	2	11	50	6		95
Illegal operation, abandonment or transfer	1			2		1	1	6		11
Unsafe crossings	5	1								6
Physical connections	3									3
Totals	39	5	2	16	5	14	57	12	1	151

NOTE.—Ten cases were instituted on the commission's own motion.

During the year ending June 30, 1918, 893 formal applications were filed, this being more than 250 increase over any preceding year. The increase was made abnormal by reason of the war conditions, which forced practically every large utility to come before the commission and ask aid either in financing or in increases in rates.

The total number of formal applications filed each year since the reorganization of the commission is shown in Table No. 7 as follows:

TABLE No. 7.

Formal Applications Filed with Railroad Commission During Fiscal Years Ending June 30, 1912, to June 30, 1918.

March 23, 1912, to June 30, 1912, inclusive	126
July 1, 1912, to June 30, 1913, inclusive	501
July 1, 1913, to June 30, 1914, inclusive	583
July 1, 1914, to June 30, 1915, inclusive	544
July 1, 1915, to June 30, 1916, inclusive	632
July 1, 1916, to June 30, 1917, inclusive	632
July 1, 1917, to June 30, 1918, inclusive	893

Formal applications filed during the year ending June 30, 1918, classified according to public utilities and subject matter are shown in Table No. 8:

TABLE No. 8.

	Steam railroads	Electric railroads	Water carriers	Electric companies	Gas companies	Telephone and telegraph companies	Water companies	Warehouse companies	Wharf companies	Motor transport companies	Totals
To construct, alter or abolish railroad crossings	157	30									187
To issue stock, bonds or notes	7	12	1	27	22	9	35	6	2	6	127
To sell, purchase, lease or mortgage property	4	1		12	4	13	54	2	2	5	97
To secure extensions of time for reconstruction of electric pole lines				2		1					3
To increase rates	7	14	9	12	20	5	12	35	3	10	127
To establish rates		1		8	7	2	13				31
To secure certificates public convenience				10	4	20	3			229	267
To establish rules and regulations				1	1		2				4
To abandon or reduce service	5	20		3	2	5	8			2	45
To determine fair value of property for purpose of sale				4	3		2				9
For approval of agreements	3			5		1	3				12
To reconstruct dam							1				1
For revision of passenger schedules	1										1
To change demurrage rule	1										1
For approval wharf franchises									4		4
Totals	185	79	10	84	63	56	133	4	11	252	916

The increased grand total is caused by the division of applications into two or more subjects.

DECISIONS.

During the year ending June 30, 1918, the Railroad Commission rendered 1,092 decisions, the largest number in its history. A single decision very often disposes of several formal matters. Table No. 9 exhibits the number of decisions in formal complaints and formal applications:

TABLE No. 9.

Decisions in Formal Proceedings, July 1, 1917—June 30, 1918.

Complaints—

First decisions	118
Supplemental decisions	6
Decisions on petitions for rehearing	8
	132

Applications—

First decisions	812
Supplemental decisions	166
Decisions on petitions for rehearing	11

989

The total number of decisions rendered by the commission since its reorganization in 1911, is shown in Table No. 10:

TABLE No. 10.

Summary of Decisions in Formal Proceedings, January 1, 1911, to June 30, 1918.

From January 1, 1911, to June 30, 1912, inclusive.....	97
From July 1, 1912, to June 30, 1913, inclusive.....	644
From July 1, 1913, to June 30, 1914, inclusive.....	876
From July 1, 1914, to June 30, 1915, inclusive.....	915
From July 1, 1915, to June 30, 1916, inclusive.....	930
From July 1, 1916, to June 30, 1917, inclusive.....	952
From July 1, 1917, to June 30, 1918, inclusive.....	1,092
Total	5,506

During the same period, Table No. 11 shows the number of rehearings in the different cases given:

TABLE No. 11.

Petitions for rehearings filed.....	22
Rehearings granted	2
Rehearings denied	10
Petition withdrawn	1
Decision modified without rehearing.....	4

Every state in the union has a state railroad or public service commission, except the state of Delaware, and a comparison of the work done by each as judged by the number of decisions rendered, shows that the California Commission, during its last fiscal year, exceeded in volume of judicial work any other commission in the country, as it had the previous year. The comparison is based upon the decisions in both formal and informal matters. The total number of decisions by the California Commission in formal and informal matters was 3,736, slightly larger than Illinois, New York and Oklahoma, its nearest competitors.

INFORMAL PROCEEDINGS.

Any complaint addressed to the Railroad Commission receives immediate attention. Those which are not filed as formal complaints, but are merely brought on by letter, or even a postal card, or by complaint by telephone, are informal proceedings, and are adjusted by the commission through its departments. During the past year 2,644 informal complaints received attention. The process as to an informal complaint has been stated by the commission to be as follows:

“Whenever an informal or correspondence complaint is filed, the matter is at once referred to the appropriate department, which takes up the matter with the utility affected either by letter or in person, to see whether an adjustment can not be made voluntarily, without the necessity of formal proceedings. If necessary, a representative of the Railroad Commission travels to the locality

affected to secure first-hand information and an adjustment, if possible. The commissioners hardly ever travel to any section of the state without having a number of informal complaints presented to them. While the Railroad Commission can not, without a formal hearing at which the public utility has its day in court, compel a public utility to take action on any complaint, the Railroad Commission has been successful in a large majority of informal complaints in securing an adjustment without the necessity of formal proceedings. In most cases, the Railroad Commission finds that the public utilities are ready and willing to co-operate in the adjustment of informal complaints."

Since the reorganization of the commission in 1911, the record of informal complaints is shown by Table No. 12:

TABLE No. 12.

January 1, 1912, to June 30, 1912, inclusive.....	245
July 1, 1912, to June 30, 1913, inclusive.....	1,381
July 1, 1913, to June 30, 1914, inclusive.....	2,288
July 1, 1914, to June 30, 1915, inclusive.....	2,382
July 1, 1915, to June 30, 1916, inclusive.....	3,039
July 1, 1916, to June 30, 1917, inclusive.....	2,644
July 1, 1917, to June 30, 1918, inclusive.....	2,423
Total	14,602

Table No. 13 exhibits the informal complaints segregated into classes of utilities affected, and subject matter, as follows:

TABLE No. 13.

Informal Complaints Filed With the Railroad Commission, Year Ending June 30, 1918.

	Water companies.....	Steam railroads.....	Electric companies.....	Telephone and telegraph companies.....	Gas companies.....	Auto stages (trolley).....	Electric railroads.....	Express companies.....	Warehouses.....	Water carriers.....	Street car companies.....	Wharves.....	Totals.....
Rates	164	163	72	43	20	21	22	11	25	13	1	2	557
Service	212	76	142	261	38	65	31	22	11	9	4		811
Installation, extensions, cancellations	55		142	163	67								427
Bills	72		58	45	48								223
Refunds		145				12	18		2	8			185
Deposit refunds	4		2	13	12								31
Loss, damage, shortage		34	2	1		8	2	14	1	3			65
Transformers			15										15
Rules and regulations.....	6	3		5	2	2			2				20
Rights of way, franchises.....	3	3	9	2			4						21
Crossings, spurs		17					7						24
Violations of law		12				29	1		1				43
Competition						35							35
Invasion, territory				1									1
Totals.....	516	453	442	474	187	172	85	47	42	33	5	2	2,458

NOTE.—The difference in the number of informal complaints filed numerically and by subject matter is due to the fact that one complaint covers more than one subject.

The policy of the commission is to invite and encourage the use of the informal complaint process. It is of advantage to the individual

consumer and others, because it is quick, involves none of the delays and hearings with their incidental cost, and gives departments of the commission opportunity to adjust differences quickly. The complaints filed informally with the commission during the past fiscal year are the ordinary differences of opinion that exist between consumer and utility everywhere. They question the reasonableness or correctness of charges for service; they demand refunds for overcharges; they demand better quality of service, or extensions of service, or resumption of service; they demand safety in the construction of utilities; they require accounting of deficits in disputed bills, and scores of other things too numerous to be mentioned in this report. As the commission regards each complaint seriously, it wastes no time with those which are frivolous, but in every case a fair understanding of the complaint is gained, and before any action is taken.

In brief, anyone who feels aggrieved as to any act of a public utility, or of a consumer of a public utility, may present his question to the commission and receive a straightforward answer.

DISPUTED ACCOUNTS.

In Case No. 683, the State Railroad Commission decided (in November, 1915) that whenever a bill by a utility to a consumer was disputed by the consumer, the utility could not discontinue service if the consumer promptly presented his side of the question to the commission, and accompanied his complaint with a deposit of the amount in dispute. When this process is used, the commission at once proceeds to determine the correctness of the account, and after the determination distributes the deposit as it decides it should be distributed. During the past fiscal year, 158 complainants made deposits, divided as shown by Table No. 14:

TABLE No. 14.

May 23, 1916, to June 30, 1916, inclusive.....	76
July 1, 1916, to June 30, 1917, inclusive.....	173
July 1, 1917, to June 30, 1918, inclusive.....	158

The disposition of the money thus impounded, between the utility and the consumer, is shown by Table No. 15:

TABLE No. 15.

Deposits Received for the Period 1917-1918, Tabulated as to Class of Utility.

Class of utility	Number of deposits	Amount
Electric	38	\$13,300 56
Gas and electric.....	7	93 95
Gas	17	467 93
Water	87	3,621 86
Telephone	9	62 70
Totals.....	158	\$17,547 00

CHAPTER III.

FINANCIAL CONDITION OF CALIFORNIA PUBLIC UTILITIES.

Water, gas, electric, telephone and telegraph companies, steam and electric railways filing annual reports with the Railroad Commission have, in 1917, collected in the form of rates the sum of \$516,663,789.17 as compared with \$451,389,520.15 in 1916, the increase amounting to \$65,274,269.02.

The operating expenses of the same utilities in 1917 are reported at \$338,591,944.17 as contrasted with \$285,286,847.70 in 1916, an increase of \$53,305,096.47.

The net operating revenues of the same utilities in 1917 were \$178,071,844.40 as against \$166,102,672.45 in 1916, an increase of \$11,969,171.95.

The revenues, operating expenses and net operating revenues are shown in Table No. 16. Complete detail is found in Part 2 of this report.

Table No. 16 shows that telephone companies in 1917 collected \$104,625,597.02 and expended for operating expenses \$75,082,362.95. These figures include the entire earnings of the Western Union Telegraph Company and The Pacific Telephone and Telegraph Company—the operating revenues of the former company are reported at \$76,995,511.06, of the latter at \$20,666,409.95. Neither of these companies in their annual reports filed with the commission segregate the earnings from their California business nor their operating expenses assignable to California operations. The telephone and telegraph companies in 1917 reported a net operating revenue of \$29,544,234.07, in 1916 \$25,822,330.35, an increase of \$3,721,903.72.

Table No. 16 shows that steam railroads reported in 1917 operating revenues amounting to \$315,425,058.16 and operating expenses of \$200,207,956.90; their net operating revenues being \$115,217,101.26 as contrasted with \$105,182,947.56 in 1916. The steam railroads experienced an increase in their net operating revenues in 1917 as contrasted with 1916 of \$10,034,153.70. The revenues and expenses and net operating revenues of the steam railroads include the total earnings of The Atchison, Topeka and Santa Fe Railway Company; Northwestern Pacific Railroad Company; Los Angeles and Salt Lake Railroad Company; Western Pacific Railroad Company and Southern Pacific Company—Pacific Systems. Records on file with the commission show that steam railroads collected about \$125,250,000.00 from California shippers in 1917 as compared with \$109,800,000.00 in 1916. In 1917 they

expended for operating purposes in California approximately \$81,400,000.00 compared with \$69,800,000.00 in 1916. The net operating revenues in 1917 from California business is reported at \$43,850,000.00 as compared with \$40,000,000.00 for the preceding year.

Electric railways in 1917 reported net operating revenues of \$8,240,703.01, in 1916 \$9,667,652.91, experiencing a decrease in net of \$1,426,949.90. Excepting the United Railroads of San Francisco none of the other electric railways show large decreases in net revenues. Most of them show an increase. The net operating revenues of the United Railroads decreased from \$2,486,226.23 in 1916 to \$743,675.14 in 1917, the decrease in net operating amounting to \$1,745,551.19. The strike of its platform men, the extension of the municipal railway lines in San Francisco, jitneys, increases in operating expenses, contributed to the decrease in the net operating revenues of the United Railroads of San Francisco.

Gas companies in 1917 reported a net operating revenue of \$4,846,210.84, in 1916 \$5,292,166.43, the decrease amounting to \$445,955.59.

Electric light companies in 1917 reported net operating revenues of \$16,123,663.47, in 1916 \$16,281,693.55, the decrease amounting to \$158,030.08.

Water companies in 1917 reported net operating revenues of \$4,099,931.75, in 1916 \$3,855,881.65, the increase amounting to \$244,050.10.

The summary of revenue and operating expenses of the utilities by classes is shown in Table No. 16:

TABLE No. 16.
Operating Revenues and Expenses and Net Operating Revenues of California Public Utilities—1913-1914-1915-1916 and 1917.

	1913	1914	1915	To June 30, 1916	To Dec. 31, 1916	To Dec. 31, 1917
Water companies—						
Operating revenue	\$9,392,143 86	\$9,611,411 72	\$9,725,337 38	-----	\$9,739,246 00	\$10,287,515 23
Operating expenses	5,612,472 21	6,076,251 57	5,853,658 99	-----	5,903,414 35	6,187,583 48
Net operating revenue	\$3,779,671 65	\$3,535,160 15	\$3,871,678 39	-----	\$3,835,831 65	\$4,099,931 75
Electric companies—						
Operating revenue	\$30,287,917 24	\$31,586,407 41	\$33,469,259 49	-----	\$34,483,817 98	\$36,033,628 52
Operating expenses	17,502,366 06	17,110,270 96	17,572,665 21	-----	18,202,124 43	19,909,965 05
Net operating revenue	\$12,785,551 18	\$14,476,136 45	\$15,896,594 28	-----	\$16,281,693 55	\$16,123,663 47
Gas companies—						
Operating revenue	\$14,130,953 72	\$14,462,564 00	\$15,078,239 69	-----	\$15,682,587 80	\$17,692,398 81
Operating expenses	9,607,751 67	9,876,839 96	10,151,604 54	-----	10,370,431 37	12,846,187 97
Net operating revenue	\$4,523,202 05	\$4,585,724 04	\$4,926,635 15	-----	\$5,312,156 43	\$4,846,210 84
Telephone companies—						
Operating revenue	\$67,462,786 67	\$69,300,090 61	\$74,973,125 84	-----	\$87,127,136 92	\$104,626,597 02
Operating expenses	52,459,371 02	51,625,149 02	52,603,937 88	-----	61,304,806 57	75,082,302 95
Net operating revenue	\$15,003,415 65	\$17,674,940 99	\$22,369,187 96	-----	\$25,822,330 35	\$29,544,234 07
Steam railroads*—						
Operating revenue	\$219,572,775 47	\$211,041,574 76	\$217,502,379 68	\$256,431,156 29	\$272,470,110 55	\$315,425,058 16
Operating expenses	136,275,084 51	133,732,017 01	139,872,046 88	136,907,409 33	167,287,162 99	200,207,956 90
Net operating revenue	\$83,297,690 96	\$77,309,557 75	\$77,630,332 80	\$99,524,046 96	\$105,182,947 56	\$115,217,101 26
Electric railroads—						
Operating revenue	\$36,077,841 61	\$36,108,649 55	\$33,869,392 43	\$32,751,156 67	\$31,886,500 90	\$32,588,591 43
Operating expenses	22,983,578 69	23,086,694 94	23,250,018 59	22,473,345 80	22,218,907 99	24,357,888 42
Net operating revenue	\$13,094,262 92	\$12,121,955 21	\$10,619,373 84	\$10,277,810 87	\$9,667,632 91	\$8,240,703 01
Totals—						
Operating revenue	\$376,874,418 57	\$372,010,698 05	\$384,617,724 51	-----	\$451,389,520 15	\$516,663,789 17
Operating expenses	244,440,324 16	242,407,223 46	249,303,932 09	-----	285,286,847 70	338,591,944 77
Net operating revenue	\$132,434,094 41	\$129,603,474 59	\$135,313,802 42	-----	\$166,102,672 45	\$178,071,844 40

*Includes interstate business of interstate roads.

NOTE.—Steam and electric roads are for fiscal year ending June 30, up to and including 1916, when reports were changed to calendar year; therefore, last two years report of steam and electric roads are for calendar years. All other utilities are for calendar years.

A comparison of the net operating revenues of various classes of public utilities in the years 1913, 1916 and 1917, is shown by Table No. 17.

TABLE No. 17.

Net Operating Revenues of California Public Utilities—1913, 1916 and 1917.

	1913	1916	1917
Water companies -----	\$3,779,971 65	\$3,855,881 65	\$4,099,931 75
Electric companies -----	12,735,551 18	16,281,693 55	16,123,663 47
Gas companies -----	4,523,202 05	5,292,166 43	4,846,210 84
Telephone companies -----	15,003,415 65	25,822,330 35	29,544,234 07
Steam railroads* -----	83,297,690 96	105,182,947 56	115,217,101 26
Electric railroads -----	13,094,262 92	9,667,652 91	8,240,703 01
Totals -----	\$132,434,094 41	\$166,102,672 45	\$178,071,844 40

*Includes interstate business of interstate railroads.

Unquestionably the revenues of all public utilities have been affected by the increased cost of labor and materials, and to this in a large measure is due the increased cost of operation in every branch, with its corresponding demand for increased rates.

INCREASED COSTS OF MATERIAL AND LABOR.

The demand for both skilled and unskilled labor, caused mainly by the war, has made wages increase in a manner never before experienced in this country. The costs of unskilled labor has advanced 75 per cent in the last three years, but in the face of this large increase the railroads in this state are experiencing a shortage of over 40 per cent of this class of labor. There are no figures available to show the increased cost of skilled labor, but the Southern Pacific Company at a recent hearing before the commission submitted exhibits showing that the cost of transportation had increased 35 per cent. The shortage of labor for the last three years has caused the Southern Pacific Company to have a deferred maintenance charge of \$5,000,000.00 annually.

Comparing the costs of some materials for the year of 1917 with those prevailing for the year of 1915, gives the following increases:

	Increase
Cast iron pipe-----	100 per cent
Copper -----	112 per cent
Fuel oil -----	150 per cent to 175 per cent
Lead -----	105 per cent
Pig iron -----	145 per cent
Soft steel bars-----	185 per cent
Steel billets -----	225 per cent

The finished products made from the above materials are in many cases quoted as high as 800 per cent over the current prices of 1915.

In former years, fuel oil has been bought by the public utilities on contracts covering a number of years at very favorable prices, but at the present time, the utilities are forced to pay the current market price at date of delivery.

The costs of both labor and material are continuing to increase during the year of 1918. In an exhibit submitted by a utility to this commission, the cost of materials as of May 31, 1918, compared with January 1, 1918, showed a range of increases from 6 per cent to 60 per cent, while for labor this utility showed they had granted increases amounting to approximately 10 per cent.

From the foregoing it would appear that the utilities in this state had suffered more from the increased cost of labor and material than the individual who purchases the finished product.

EXTENSIONS AND IMPROVEMENTS.

It is surprising that in spite of the war conditions prevailing during the fiscal year ending June 30, 1917, the expenditures in extensions and improvements by California utilities exceeded half the total amount expended by the same utilities in the four years 1913 to 1916, inclusive.

The amount expended by the California utilities in 1917 was \$142,738,983.00. The amount expended during the four years, 1913 to 1916 inclusive, was \$230,059,742.00. In the year 1917, the steam railroads alone expended within \$4,000,000.00 as much in this one year as they had in the preceding four. The electrical companies spent 65 per cent as much in 1917 as they did in the preceding four years, while the telephone companies expended about 40 per cent in 1917 as they had in the preceding four years. The comparison of the two periods is shown by Table No. 18:

TABLE No. 18.

Increase in Fixed Capital—California Public Utilities—1913 to 1917, Inclusive.

	1913 to 1916, inclusive	1917
Steam railroads	†\$61,155,287 57	*\$57,255,733 82
Electric railroads	†17,768,789 77	*4,369,550 90
Electric companies	68,172,678 14	48,675,402 42
Gas companies	16,853,868 25	3,476,643 86
Telephone and telegraph companies.....	56,402,702 99	26,232,671 86
Water companies	9,706,415 51	2,728,980 51
Totals.....	\$230,059,742 23	\$142,738,983 37

†June 30.

*Steam and electric railroads year 1917; from June 30, 1916, to December 31, 1917.

During the year ending December 31, 1917, 54 miles of main and branch steam railroad track were constructed in California. The record

of construction of steam railroad mileage in California from January 1, 1911, to December 31, 1917, is shown in Table No. 19:

TABLE No. 19.

Steam Railroads.

The main track steam railroad mileage constructed in California from January 1, 1911, to December 31, 1917, and also for the year ending December 31, 1917, is shown in the following tables:

1. Southern Pacific Railroad Company:

	Miles.
(a) Fernley-Lassen branch (in California)-----	70 miles
(b) Hamilton branch -----	20 miles
(c) Double tracking (Roseville to Cape Horn)-----	50 miles
(d) Calipatria to Westmoreland-----	12 miles
(e) Seeley to Coyote Wells extension-----	18 miles
-----	170

2. The Atchison, Topeka and Santa Fe Railway Company:

(a) Minkler Southern Railway-----	68 miles
(b) Alpaugh branch -----	6 miles
(c) Double tracking (San Bernardino to Summit)-----	20 miles
(d) Double tracking (Goffs to Bagdad)-----	61 miles
-----	155

3. Western Pacific Railway (Reno branch)-----	11
4. Los Angeles and Salt Lake Railroad Company (Pico to Whittier)-----	3
5. Death Valley Railroad Company-----	23
6. San Diego and Arizona Railway Company (in California)-----	40
7. Trona Railway Company-----	32
8. Northwestern Pacific Railroad Company (Willits to Shively)-----	167
9. Stockton Terminal and Eastern Railroad Company-----	20
10. Nevada-California-Oregon Railway -----	70
11. California Western Railroad and Navigation Company-----	10
12. Chowchilla Pacific Railway Company-----	12
13. Hueneme, Malibu and Port Los Angeles Railway (projected)-----	10
14. Patterson and Western Railroad Company-----	36
15. California Southern Railroad Company-----	42
16. Hetch-Hetchy Valley Railroad Company-----	67
17. Indian Valley Railroad Company-----	23
18. Mojave Northern Railroad Company-----	5
19. Kings Lake Shore Railroad Company-----	22
20. Western Pacific Railroad Company (Chilcoot to Plumas Junction)-----	4
21. Amargosa Valley Railroad Company (projected)-----	16

938

The cost of this construction amounted to over \$65,000,000.00. It should be remembered that in connection with every one of these items the commission acted in various capacities: in making and checking construction estimates; in determining and authorizing the proper kind of securities to be issued and sold; in supervising the expenditure of the proceeds from the sale of these securities; in determining proper rates, and in settling disputes between common carriers or between the carriers and the public on some of the new lines.

Table No. 20 exhibits the cost of additions, betterments and extensions made by the steam railroads during the year 1917, and accounts for

the largest expenditure made by the steam roads in any year of their history:

TABLE No. 20.

Steam Railroads—Additions, Betterments and Extensions from June 30, 1916, to December 31, 1917.

Atchison, Topeka and Santa Fe Railway Company-----	\$12,235,648 62
California, Arizona and Santa Fe Railway Company-----	1,805,465 44
California, Shasta and Eastern Railway-----	200,197 15
California Southern Railroad Company-----	224,102 35
Central Pacific Railway-----	2,658,863 42
Indian Valley Railroad Company-----	204,143 13
Inter-California Railway Company-----	298,025 32
Minkler Southern Railway Company-----	800,847 00
Northwestern Pacific Railroad Company-----	519,574 43
Richmond Belt Railway-----	178,314 69
San Diego and Arizona Railway Company-----	2,998,879 59
Los Angeles and Salt Lake Railroad Company-----	5,318,344 31
Southern Pacific Company-----	8,753,126 44
Southern Pacific Railroad Company-----	16,734,050 22
Western Pacific Railroad Company-----	3,893,077 76
	<hr/>
	\$56,822,659 87
All other companies-----	433,073 95
	<hr/>
	\$57,255,733 82

NOTE.—Entire line figures included on interstate roads.

Table No. 21 shows main and branch line mileage of steam railroads constructed in California in 1917:

TABLE No. 21.

Steam Railroads—Mileage Constructed in California, January 1, 1917, to December 31, 1917.

1. Atchison, Topeka and Santa Fe Railway (Minkler Southern Railway Company) main line-----	5 miles
2. San Diego and Arizona Railway—main line-----	3 miles
3. Southern Pacific Company (Calipatria to Westmoreland) branch line-----	13 miles
4. Kings Lake Shore Railroad Company—main line-----	22 miles
5. Western Pacific Railway (Reno Junction to Nevada state line) branch line-----	11 miles
	<hr/>
Total-----	54 miles

The only railroad having construction work in progress during 1918 is the San Diego and Arizona Railway. On June 30, 1918, there remained 30 miles of main line yet to be constructed to close the gap between El Centro and San Diego.

Other contemplated extensions and branch lines, the construction of which has been postponed until after the war, are as follows:

Western Pacific Railway—Niles to San Jose.

Los Angeles and Salt Lake Railroad Company—Pico to Santa Ana.

ELECTRIC RAILWAY CONSTRUCTION.

Electric railway construction during the period from January 1, 1911, to December 31, 1917, is shown in Table No. 22:

TABLE No. 22.

Electric Railroads—Main Track Mileage Constructed in California January 1, 1911, to December 31, 1917.

1. Pacific Electric Railway Company (including San Bernardino Line, Van Nuys, Lankershim and Owensmouth, La Habra to Fullerton) -----	125
2. Sacramento Valley Electric Railroad Company -----	12
3. Oakland, Antioch and Eastern Railway -----	90
4. Sacramento and Woodland Railroad Company -----	19
5. Northern Electric Railway Company (Colusa Branch) -----	20
6. Tidewater Southern Railway Company (Stockton to Turlock, and Irwin City Branch) -----	63
7. Southern Pacific Company (electric lines in Berkeley, Oakland and San Leandro) -----	10
8. Fresno Interurban Railway Company -----	20
9. Visalia Electric Railroad Company -----	22
Total -----	381

The extensions and branch line construction during the year ending December 31, 1917, are as follows:

Visalia Electric Railroad Company -----	16 miles
Tidewater Southern Railway Company -----	12 miles
San Diego Electric Railway Company -----	1 mile
	<hr/> 29 miles

The amount of additions, betterments and extensions made by electric railroad companies in California during the calendar year 1917, is shown by Table No. 23:

TABLE No. 23.

Electric Railroads—Additions, Betterments and Extensions in California from June 30, 1916, to December 31, 1917.

Fresno Traction Company -----	\$40,107 68
Fresno Interurban Railway Company -----	72,921 34
Glendale and Montrose Railway Company -----	96,562 32
Los Angeles Railway Corporation -----	481,665 73
Northern Electric Railway Company -----	207,459 68
Oakland and Antioch Railway -----	27,148 49
Pacific Electric Railway Company -----	1,275,695 99
Peninsular Railway Company -----	19,006 56
Petaluma and Santa Rosa Railway Company -----	11,949 76
Point Loma Railroad Company -----	23,992 41
Sacramento Terminal Company -----	25,408 05
San Diego Electric Railway Company -----	246,157 38
San Francisco-Oakland Terminal Railways -----	428,362 40
San Jose Railroads -----	56,120 58
United Railroads of San Francisco -----	126,654 76
Visalia Electric Railroad Company -----	534,546 03
	<hr/>
	\$3,673,759 16
All other companies -----	695,799 74
	<hr/>
	\$4,369,550 90

ELECTRIC COMPANIES.

Table No. 24 shows the amount of additions, betterments and extensions by electric companies in California during the calendar year 1917:

TABLE No. 24.

Electric Companies—Additions, Betterments and Extensions Year Ending December 31, 1917.

Amador Electric Light and Power Company-----	\$17,391 44
California Telephone and Light Company-----	16,250 24
California-Oregon Power Company -----	81,585 32
City Electric Company -----	679,616 97
Coast Counties Gas and Electric Company-----	35,284 21
Coast Valleys Gas and Electric Company-----	36,091 46
Fort Bragg Electric Company-----	38,072 67
Great Western Power Company-----	1,366,934 61
Holton Power Company -----	113,261 68
H. G. Lacey Company-----	18,802 29
Los Angeles Gas and Electric Corporation-----	325,293 38
Midland Counties Public Service Corporation-----	259,178 46
Mount Whitney Power and Electric Company-----	329,416 34
Northern California Power Company Consolidated-----	380,152 62
Ontario Power Company-----	55,824 67
Pacific Gas and Electric Company-----	4,641,951 06
San Diego Consolidated Gas and Electric Company-----	671,256 31
San Joaquin Light and Power Corporation-----	421,922 17
Santa Barbara Gas and Electric Company-----	124,837 48
Sierra and San Francisco Power Company-----	904,140 60
Snow Mountain Water and Power Company-----	40,631 43
Southern California Edison Company-----	37,057,801 91
The Southern Sierras Power Company-----	260,029 82
Universal Electric and Gas Company-----	169,068 70
Vallejo Electric Light and Power Company-----	14,239 99
Western States Gas and Electric Company-----	534,899 61
Yosemite Power Company-----	23,865 27
	<hr/>
	\$48,617,800 71
All other companies-----	57,601 71
	<hr/>
	\$48,675,402 42

GAS UTILITIES.

Expenditures made for extensions, additions and betterments by the gas utilities during 1917 are shown in Table No. 25:

TABLE No. 25.

Gas Companies—Additions, Betterments and Extensions Year Ending December 31, 1917.

Coast Counties Gas and Electric Company-----	\$11,141 31
Contra Costa Gas Company-----	24,036 06
Economic Gas Company-----	140,133 44
Hanford Gas and Power Company-----	13,567 36
Los Angeles Gas and Electric Corporation-----	506,848 75
Midway Gas Company-----	212,696 96
Pacific Gas and Electric Company-----	919,407 44
River Bend Gas and Water Company-----	24,213 25
Sacramento Gas Company-----	12,219 66
San Diego Consolidated Gas and Electric Company-----	259,444 76
San Joaquin Light and Power Corporation-----	20,672 30
Santa Barbara Gas and Electric Company-----	59,001 14
Santa Maria Gas and Power Company-----	41,986 13
Southern California Edison Company-----	253,578 62
Southern California Gas Company-----	139,188 04
Southern Counties Gas Company of California-----	565,632 15
Southwestern Gas Company-----	43,689 49
Valley Natural Gas Company-----	13,742 77
Western States Gas and Electric Company-----	152,122 65
	<hr/>
	\$3,413,322 28
All other companies-----	63,321 58
	<hr/>
	\$3,476,643 86

TELEPHONE COMPANIES.

Table No. 26 shows the additions, betterments and extensions made by telephone and telegraph companies during the year 1917:

TABLE No. 26.

Telephone and Telegraph Companies—Additions, Betterments and Extensions Year Ending December 31, 1917.

Federal Telegraph Company-----	\$55,851 79
Home Telephone and Telegraph Company-----	86,197 36
Home Telephone Company of Covina-----	10,743 95
Home Telephone and Telegraph Company of Pasadena-----	28,366 90
Imperial Telephone Company-----	22,230 58
Interstate Telegraph Company-----	16,035 75
Pacific Telephone and Telegraph Company-----	1,443,305 88
Pomona Valley Telephone and Telegraph Company-----	51,313 90
San Diego Home Telephone Company-----	17,486 25
Santa Barbara Telephone Company-----	41,101 27
Southern California Telephone Company-----	16,345,449 07
United States Long Distance Telephone and Telegraph Co.-	29,704 48
Western Union Telegraph Company-----	7,940,377 96
Whittier Home Telephone and Telegraph Company-----	14,947 24
	<hr/>
	\$26,103,112 47
All other companies-----	129,559 39
	<hr/>
	\$26,232,671 86

WATER COMPANIES.

The additions, betterments and extensions made by public utility water companies during the year 1917, are shown in Table No. 27:

TABLE No. 27.

Water Companies—Additions, Betterments and Extensions Year Ending December 31, 1917.

Arrowhead Reservoir and Power Company-----	\$42,320 30
Black Diamond Water Company-----	14,549 22
Chico Water Supply Company-----	10,272 04
Citizens Water Company of San Jacinto-----	26,988 38
Cucamonga Water Company-----	50,042 12
Cuyamaca Water Company-----	10,771 60
East Bay Water Company-----	950,858 39
Foothill Ditch Company-----	17,116 74
The Hanford Water Company-----	12,235 22
Hillsborough Water Company-----	24,976 53
Lake Hemet Water Company-----	84,643 44
Monterey County Water Works-----	11,099 94
North Fork Ditch Company-----	11,872 68
Pasadena Consolidated Water Company-----	21,002 29
Sacramento Valley West Side Canal Company-----	14,295 55
San Gabriel Valley Water Company-----	20,138 62
San Jose Water Works-----	150,260 26
South Los Angeles Land and Water Company-----	13,341 82
Spring Valley Water Company-----	341,748 31
Sutter Butte Canal Company-----	14,733 92
The Union Water Company of California-----	431,105 48
West Riverside Canal Company-----	111,591 12
Western Water Company-----	46,561 78
Whittier Water Company-----	57,353 59
	<hr/>
	\$2,489,879 34
All other companies-----	239,101 17
	<hr/>
	\$2,728,980 51

CHAPTER IV.

THE COMMISSION AND THE WAR.

The tremendous burden placed upon the national and state governments by the war needs of the country has had its immediate and very material effect upon the work of the commission.

In the first place, a large percentage of the commission's staff have entered the Army and the Navy or have gone into other branches of the federal government connected with war activities. The total number of employees to leave the commission is 26. Eighteen have left the commission's engineering department, and of this number twelve are now officers in the Army or the Navy.

Immediately upon the entrance of the United States into the war, the commission offered to the War and the Navy departments and to the Governor of California the services of the commission's organization in every way in which it could be of assistance. The commission did this in the belief that its organization could be of special use.

In order to encourage the production of food products the commission, shortly after the outbreak of the war, made its order authorizing all utilities to deliver water free or at reduced rates for irrigation of such additional lands as could be brought under cultivation by the emergency created by the war. This order continues in effect with the result that a great deal of additional acreage has been placed under cultivation.

The State Water Commission and the Railroad Commission cooperated last year in preparing and presenting to the legislature of 1917 a bill authorizing mutual water companies and private water plants to deliver water to third parties during the war without such service establishing for such agencies the status of public utilities. This bill was passed by the legislature and is now the law.

Prior to the taking over by the federal government of interstate roads, the commission, through formal and informal proceedings did all in its power to increase the capacity and efficiency of California state and interstate railways. It also adopted the policy of making no requirements for railroads within the state which would interfere with their efficiency in the transportation of men and material for the national government or which would result in the expenditure of capital not absolutely essential for the betterment of transportation facilities or which would otherwise interfere with the carrying capacity.

RECOMMENDATIONS MADE.

The commission, on its own motion, instituted an investigation into the service and maintenance and the economies of operation of the California railroads under its jurisdiction during the war emergency, and it rendered a decision making definite recommendations for the betterment of existing conditions. The principal recommendations were:

1. For the direct routing of freight over the most efficient line.
2. For the using of two independent single track systems for purposes of operation as a double track.
3. For the doing away with all unnecessary cross-haul of commodities.
4. For the doing away with all unnecessary and merely competitive passenger and freight service, with its consequent saving in man power, motive power, equipment, fuel, etc.
5. For the elimination of all unnecessary overhead and general expenses of the individual companies.
6. For the adoption of uniform standards of construction, maintenance and operation.
7. For the consolidated purchasing of equipment and materials.
8. For the appointment of a committee made up of qualified men from the technical, operating, and traffic departments who should study the situation in the state as a whole and make definite recommendations looking to the complete unification and complete elimination of all merely competitive activities.
9. For the relief of the skilled and unskilled labor shortage by the recommendation that the restrictions on immigration be eliminated or suspended as far as Mexican labor is concerned, but that the bars against oriental labor be not let down.
10. For the removal of all franchise stipulations which necessitated the completion of unnecessary new construction, such as street paving.
11. For the commandeering by the federal government, whenever necessary, of car and locomotive works.
12. For the establishing of priority by the federal government as between the requirements of the United States and the orders for foreign allied governments and for other industries in this and other countries.
13. For definite remedies looking to greater efficiency of existing equipment.
14. For the suspension or reduction of reconsignment privilege.
15. For the joint use of team tracks;

And certain other minor recommendations.

While this decision was in the course of preparation the President took over the carriers and appointed the Hon. W. G. McAdoo Director General of Railroads. Since assuming his office the Director General has been in constant communication with the commission and has referred to it a number of important matters for formal or informal adjustment.

Acting upon the announced policy of the federal government to stop all nonessential duplication of facilities, the commission recommended against the extension of the Western Pacific into San Jose but arranged, in co-operation with the Director General, for the extension of that company's franchises in that city.

ESSENTIAL WORK.

The commission also made a careful study of the various pieces of railroad construction and construction projects throughout the state and recommended to Mr. McAdoo what, in the commission's opinion, was essential work from the point of view of war necessity and should therefore be continued, and what projects should be stopped. These recommendations, in so far as the construction of new lines is concerned, covered the following projects:

1. *Western Pacific Railway*—New line from Niles to San Jose.
2. *Los Angeles and Salt Lake Railroad*—New line from Pico to Santa Ana.
3. *Los Angeles and Salt Lake Railroad*—Los Angeles freight terminal.
4. *Industrial Terminal Railway*—Freight terminal near Plaza site.
5. *Southern Pacific and Los Angeles and Salt Lake Companies*—Joint Terminal facilities.
6. Los Angeles Terminal and Grade Crossing Investigation.
7. *Pacific Electric Railway*—15-mile extension in Los Angeles and Orange counties.
8. *San Diego and Arizona Railway*.
9. *Tidewater Southern Railway Company*—Extensions to Stevinson and to Manteca.
10. *Joint Application by Southern Pacific, Santa Fe, Visalia Electric and Minkler Southern Railway*—For joint extension, sale and purchase and joint operation between Porterville and Oil Junction.
11. *Transbay Construction*—Proposed consolidation of Southern Pacific and Key Route suburban lines.
12. *The Atchison, Topeka and Santa Fe Railway*—Fallbrook-Temecula line.
13. *Clear Lake Railroad Company*.

The commission is working in conjunction with the United States Railroad Administration in the making effective of the various general orders issued by the Director General, especially his General Order No. 28, increasing the freight and passenger rates of all state and interstate railroads. These increases, initiated solely by reason of the war emergency, necessitate the reconstruction of the entire railroad rate structure of state and interstate railroads as also of interurban and other electric railroads. The fact that the Director General recently has released from government control practically all of the so-called short-line railroads has added further to the complications, and the commission is at this time confronted with applications for rate increases from practically every little carrier in this state. All of these conditions are a direct consequence of the war and must be decided by the commission from the point of view of the national emergency.

A similar situation is presented with reference to the state railways. The other utilities, especially the gas and electric and the water utilities, as also the water carriers and the warehousemen, are confronted by the large rise in the cost of labor and materials, and rate adjustments to permit these utilities to continue to exist and properly serve the public,

are among the most pressing problems which are facing the commission today.

In other respects the commission is performing war work of a direct and immediate kind. Last year the commission tendered its officers and organization to the State Council of Defense which, from time to time, has been asked by the national government to make investigation into the oil resources of the state, and the then president, Mr. Max Thelen, with the aid of the commission's staff, prepared and submitted to the Governor of California a report on the facts concerning the production of the California petroleum. This report was approved by the Governor and transmitted to the President of the United States and to the various departments of the federal government.

DATA FOR WAR MAPS.

Upon the request of the War Department, the engineering department of this commission is at this time supplying to the Intelligence Division of the War Department complete public utility data to be used in the preparation of standard military maps and standard military reports on the economic and military resources of the entire country. The territory assigned to the commission, as far as the public utilities are concerned, covers approximately nine-tenths of the state of California. This work will necessitate the gathering of information in the office and in the field for, and the compilation of, approximately four thousand separate reports, and these reports will cover between seven and eight hundred quadrangles in this state. It has been noted heretofore in this report that the commission has placed at the disposal of the federal authorities, especially of the Emergency Fleet Corporation, its complete files of cost and valuation data and other similar information.

POWER ADMINISTRATION.

Case No. 1176 was instituted by the commission for the purpose of effecting economies in the operation of electric utilities in the state during the duration of the war. When it was begun the conservation of oil appeared to be the principal economy possible, as the oil shortage was acute at that time. As the winter season of 1917 advanced and the rainfall receded more and more below normal, the scope of the work and the aims to be achieved entirely changed.

Early in June it became clear that within the northern part of the state the problem would not be that of conserving oil but rather the larger problem of making the resources of the power companies ample to protect shipbuilding and other essential war industries, even at the expense of a greater consumption of oil than had ever taken place in the past.

As a first step, the power companies were requested to confer with the commission. The outcome of the conference and the final action of the commission are described in Decision No. 5503:

"At this conference, and after the general situation was explained to the participants, all the utilities, through their representatives, agreed in substance to the plan of pooling power, the postponement of consideration of financial adjustments occasioned by such pooling, and to co-operate with the commission in the adoption and enforcement of a priority list, if one should be found necessary. Before the adjournment of the conference a committee of seven, representing the larger power companies serving San Francisco and vicinity, the northern portion of the San Joaquin Valley and the Sacramento Valley, was selected by the participating companies to confer further with this commission and to aid in the consummation of said proposed plan to relieve the situation.

"The discussions at the different conferences between that committee and the commission were in general along the same lines as at the general conference on June 11. The final results of the matter were that the power companies agreed: (1) To pool their power and to place in the hands of the commission such authority over the operations of their several companies as would permit it to direct the distribution of that power to what appears to the commission to be to the best interests of the situation during the present war emergency, or until the commission shall by appropriate order declare that there is no further need of such direction; agreeing, to this end, that the commission could from time to time make such orders, either formal or informal, as the situation might require. (2) That this authority should be directly exercised by a power administrator to be appointed by the commission, the orders of whom should be subject to the direction and review of the commission. (3) That the commission might, after conference with the Federal Food, Fuel and Oil Administrations, the Federal Reserve Bank, the Emergency Fleet Corporation, and such other federal authorities and parties as the commission deemed proper, adopt, and from time to time modify and revise or suspend, a priority list providing for the priorities in use, amount and time of service of the electric power.

"On June 20 the commission had a further hearing in this case, after notice given to those who had participated in the previous conference on June 11. At this time the transcript of that conference was by stipulation of all parties made part of this record, and Mr. L. S. Ready, the head of the commission's gas and electric division, testified regarding what had taken place at the meetings of the said committee of seven with the commission and its representatives, so this matter might also become part of this record. Announcement was made by the presiding commissioner of the desire and intention of the commission to reduce to formal order the results and conclusions of the several conferences, stating that absence of expressed objection to that course would be considered a stipulated approval thereof; there was no expressed objection to the substance of the proposed plan by any of the parties. Representatives of the various departments of the federal government whose appearances were entered at this hearing expressed their belief that the commission should exercise this authority; stated that the plan met with their approval; and that such action as was taken by the commission in connection with the authority it was about to assume would receive the fullest co-operation of the several branches of the federal government they represented.

"At the present time we are faced by an emergency sufficiently grave to require unusual measures. A power shortage is a very serious thing under normal conditions, but its gravity is multiplied under war conditions. Without pooling of power and a central control in distributing it the present shortage threatens to seriously affect the various war industries and food production so vitally necessary to the Nation. I believe the Railroad Commission or its

authorized representative is the proper party to exercise that centralized control. The power companies affected and the local federal authorities participating agree with me in that belief and have actively assisted in making it an accomplished fact; the power companies by pooling their power and agreeing to permit it to be distributed under direction of the commission; and the federal authorities by offering to co-operate. I have no hesitation, under these circumstances, in recommending that the commission assume this responsibility.

"As the matter now stands the commission will take such action in regard to the power solution as appears necessary, relying on the legal rights vested in it by the Public Utilities Act, the stipulations made by the companies agreeing to the general procedure which is set forth in the record in this matter, and the support of the various federal authorities."

The appointment of H. G. Butler, Assistant Chief Engineer, as Power Administrator, which had previously been made, was formally sanctioned and on June 22, 1918, the date of the decision, the responsibility for the transfer of power from one company to another, and for protecting the essential war industries was taken by the commission through the Power Administrator.

California is divided into two distinct fields as far as power is concerned. A line drawn from the boundary between Monterey and San Benito counties northeasterly through King City, through Los Banos, through Merced Falls, and thence northeasterly to the state line separates these two fields. Almost without exception the power companies south of this line are interconnected, and the power companies north of it are interconnected with but one exception. There are no connections between the power companies north and the companies south of this line.

Companies In Pool.

The present power shortage is confined to the power companies in the northern part of the state. All of the following companies operating in the north are interconnected and are included in the power pool:

Alpine Evaporated Cream Company.	Pacific Gas and Electric Company.
Bay Point Light and Power Company.	Pinole Light and Power Company.
Bell Electric Company.	Plumas Light and Power Company.
Alexander Brown Electric Plant.	Sacramento Valley Sugar Company.
California Telephone and Light Company.	Sierra and San Francisco Power
City Electric Company.	Company.
Coast Counties Gas and Electric Company.	Snow Mountain Water and Power
Coast Valleys Gas and Electric Company.	Company.
Durham Light and Power Company.	Tuolumne County Electric Power and
Fair Oaks Electric Company.	Light Company.
Great Western Power Company.	Universal Electric and Gas Company.
Middle Yuba Hydroelectric Power	Utica Mining Company.
Company.	Vacaville Water and Light Company.
Mountain Light and Water Company.	Vallejo Electric Light and Power
Napa Valley Electric Company.	Company.
Northern California Power Company,	Western States Gas and Electric
Consolidated.	Company.
Novato Utility Company.	

One other company, the California-Oregon Power Company, operating in the southern part of Oregon and the northern part of California, has a large block of power which is available for the power pool, but this company's plant is not yet interconnected. Construction work is now under way on an interconnection and every effort is being made to complete it by the first of October.

Shortly after the appointment of the Power Administrator the committee which had represented the power companies at the conferences was reorganized on a permanent basis, and a survey of the situation to show both the resources available and the probable demand was undertaken by the Power Administrator.

When the figures were assembled it became apparent that, with the total load averaging about 5,000,000 kilowatt-hours per day, the resources available to meet this load would be but 4,000,000, provided the waters in the storage reservoirs were conserved to make it possible to extend the draft on storage water throughout the entire period during which the power shortage might be expected.

As this estimate indicated about a 20 per cent power shortage and presupposed 100 per cent operating efficiency between plants which had not been built to work together, it showed a critical situation. Steps were immediately taken to stimulate what might be called the production of power. The companies were at once required to run their steam plants twenty-four hours a day; efforts were made to divert to power plants all available water used for irrigation and other purposes which could be spared; faulty interconnections were corrected; the interconnection between the Northern California Power Company and the California-Oregon Power Company, by which electricity generated by the latter company would be made available for the thirty companies in the power pool, was speeded up so that it will be made about the first of October rather than the first of January as originally planned; and large consumers with power plants of their own were required to take care of their own loads. During the night there were several hours when the natural stream flow plants generated sufficient power to carry the lighter load at that time without utilizing the steam plants, while during the day the load was so heavy that stream flow and steam plants could not carry it and water had to be taken from storage. In order to rectify this condition and to conserve stored water for use later in the season, by utilizing the steam plants to full capacity, several large consumers were required to transfer their operations from the daytime to the night hours. In connection with the Federal Food Administration, every irrigationist using an electric pump was requested to do his pumping as far as possible during the hours when the load on the combined systems was the lightest.

Load Factor Lessened.

The power conserved and saved by these measures, although large in amount, was relatively small when compared with the total load upon the systems of the combined companies and it by no means filled the gap between the estimated demand and the power available.

It was necessary to take off some load at once. On the first of August orders reducing the power consumption of breweries 50 per cent, and prohibiting the use of electricity for sign and display lighting, external illumination of buildings, store lighting when stores are not open for business, and excessive street lighting, were made effective.

At the same time letters were sent to the officials of every city, county and lighting district in the territory affected, asking their officials to reduce the lighting to a minimum consistent with public safety; street and interurban railroads were advised of the situation and requested to reduce their power consumption, to canvass their various franchise requirements and to take up with their city officials the possibility of saving power even at the expense of some disruption of the service; and advertisements were inserted in the papers by the power companies, at the request of the Power Administrator, calling attention to the shortage and appealing to all users of power to assist in protecting war industries by conserving their use of electricity.

It is impossible to tell exactly what effect these various conservation measures have had, but in any event the increase in the irrigation load—during dry years more water is needed and the water is pumped against a greater head—and the increased consumption of electricity by shipbuilding and other war industries more than offset any savings that were made and it became necessary to take off further load. Orders were made to the cement companies, who were large users of power, to reduce their consumption 50 per cent. Sand, rock and gravel companies were ordered to reduce their consumption $33\frac{1}{3}$ per cent, and the allotments to gold dredgers were curtailed $33\frac{1}{3}$ per cent. Personal letters were sent to all large users of power advising them of the necessity of reducing their requirements to a minimum. Street railroads were required to make further savings by extending the effective zones of skip stops, taking off service and eliminating all useless stops.

The critical stage has not yet been passed. Other orders and measures are in contemplation and unless early and abundant rains relieve the situation drastic and far-reaching reductions in power will have to be made. It is a sufficient statement of the gravity of the case to say that the storage water will be substantially exhausted in October, while during a normal year rains do not replenish the streams and reservoirs until well into January. Since 40 per cent of the power is now generated from stored water, with the present load and without

rainfall it will be necessary to reduce the consumption of electricity 40 per cent when the reservoirs shall have been depleted.

TRANSPORTATION RATE INQUIRY.

In order that the transportation companies might continue to exercise to the fullest extent their functions as war agencies, the commission granted application of the principal rail carriers to make a charge for switching carload freight subsequent to initial placing of car.

On account of the enormous demand made on carriers their equipment and terminal facilities have been severely taxed. It was shown that a similar remedial measure applicable to interstate traffic had resulted in marked amelioration and that the proposed change on intrastate traffic being penal in nature would have like effect. This is not a merely local problem but one of national importance, our nation having entered the great European conflict and its success being largely dependent upon the prompt and efficient service rendered by the transportation lines of the country.

With the same thought in mind the commission granted the application of the Pacific Car Demurrage Bureau, on behalf of the principal rail carriers in the state, to amend its car demurrage tariff by canceling the rule providing for additional free time for loading or unloading in cases of inclement weather and substituting in lieu thereof a rule providing that no allowance will be made on account of weather conditions. This rule will have the effect of more promptly releasing equipment and thereby contribute to an increased car efficiency.

WATER AND WAREHOUSE RATES.

With the view to improving the efficiency of irregularly operated water craft upon the inland waters of this state, thereby relieving the rail facilities to a corresponding extent, the commission established a code of demurrage rules and regulations applying to such vessels. The commission believes that a considerable amount of traffic heretofore handled by the rail carriers may be moved by water craft. The service rendered by this class of transportation facility has been greatly impaired in the past by absence of legally enforceable rules governing detention at wharves. The demurrage rules established by the commission will tend to greatly diminish such detention and thereby make these vessels more potent factors in the prosecution of the great task with which we are now confronted.

Probably 95 per cent of the warehouses under the commission's jurisdiction store grain or other food products and practically all of them accommodate commodities vital to the prosecution of the war. In the early part of the last fiscal year the commission sent to all warehouse-

men under its control a letter requesting that further precaution be taken to properly protect and preserve food products in storage and that the commission be advised as to the steps taken in pursuance of such request. The commission has also kept in close touch with the Food Administration, the State Council of Defense and other authorities with a view to carefully guarding the granaries and storehouses of the state. In consequence of instructions from the local councils of defense to employ extra guards at their warehouses, a number of these utilities applied to the commission for authority to increase their warehouse rates to meet the additional expense, which was promptly granted.

In the general conduct of matters affecting this department, the war and its requirements have not been lost sight of. It is expected that the most important work for the coming fiscal year will be to make studies of transportation conditions with constructive suggestions for their improvement, to the end that all the carriers may be brought to the greatest possible state of efficiency, thereby rendering more effectual service in the conduct of the war.

ELECTRIC POWER AND GAS EMERGENCY.

In December, 1917, the commission realized that if the best possible benefit was to be derived from the gas and electric utilities of the state, unity in thought and operation must be accomplished. With this end in view, a systematic investigation was outlined in order to determine what steps should be taken, and these investigations were carried on under Cases 1175 and 1176 in detail as follows:

Case 1175.

In the matter of the construction and operation of gas utilities during the emergency created by the war:

This proceeding was instituted on the Railroad Commission's own motion for the purpose of informing itself with reference to the problems of California gas utilities, both as to the construction and operation during the emergency created by the war, and of thereafter making such orders or recommendations as might seem necessary or desirable in the solution of such problems.

Public hearing was held in San Francisco on December 8, 1917. The final decision has been deferred pending a decision by the federal government as to whether it desires to enter into contracts with any California gas companies looking to the extraction of toluol from artificial gas manufactured in this state. Should the government decide to construct such plants, the commission pledges itself to do everything possible in the furtherance of such work.

Case 1176.

In the matter of the construction and operation of electric utilities during the emergency created by war:

This proceeding was instituted by the Railroad Commission of the state of California on its own motion, having for its object an investigation of the construction and operation of electric utilities, so as to enable it to determine the special needs of these utilities during the war emergency, and in order to enable the commission to render prompt assistance to the government, the utilities and the public to the end that there would be no shortage in service on the part of the utilities or interruption of service to industries.

A number of hearings have been held in connection with this case, appearances being made by all the larger electric utilities of the state and by certain federal authorities.

The first hearing held December 10, 1917, consisted largely of general discussion and in outlining the procedure to be pursued, and resulted in plans being arranged for co-operation between the electrical division of the commission and representatives of the electric utilities and federal authorities, in order to expedite the investigation.

Thereafter, pursuant to such plan, many informal conferences were held between representatives of the commission's electric division and representatives of the utilities, such informal conferences being carried on under the direction of F. Emerson Hoar, gas and electrical engineer of the commission, and later, after Mr. Hoar had been called into military service, such direction was under Acting Gas and Electrical Engineer L. S. Ready, with the co-operation of several advisory committees of the electrical utilities of both the northern and southern portions of the state, these committees having been appointed by Mr. Hoar as follows:

Northern District Committee.

John A. Britton, Chairman.	Samuel Kahn.
H. F. Jackson.	John McKee.
Mortimer Fleishacker.	A. J. Wishon.
W. F. Detert.	

Southern District Committee.

R. H. Ballard, Chairman.	H. H. Jones.
Wm. Baurhyte.	A. J. Wishon.
A. B. West.	

Attention was called to the fact that time was a very important factor, and the mere willingness to be of assistance in the present war emergency would not accomplish anything. Therefore, the earnest and immediate co-operation of each member of the two committees, already referred to, together with the active assistance of the utilities which they represented, was urgently requested.

Immediately upon the appointment of the above committees, a request was made upon each company, entitled:

“Schedule of Data Required from Electric Utilities for Commission’s Investigation-----Case 1176”

and requesting data.

Upon receipt of this information from the various companies, a comprehensive analysis of the whole situation was made, of both the northern and southern answers, paying particular attention to the load condition, density of load and run-off and advantages to be gained by a complete interconnecting of the systems, and what steps could be taken to aid the companies in financing new development.

Preliminary to the formal investigation, Mr. Hoar, engineer of the gas and electric division of the commission, foresaw a shortage of hydroelectric power throughout the state and detailed Assistant Engineer R. M. Vaughn to make an investigation of the companies’ systems, with a view to determining what steps, if any, could be taken to increase the hydroelectric output either by a more economized use of the present facilities or by the development of new projects. An extensive investigation was made in the case of several of the companies, and recommendations were made which have since been carried out with the desired results.

One of the most important has been the consummation of the agreement referred to in the preceding part of this report whereby the Pacific Gas and Electric Company is to purchase from the Northern companies a block of power delivered at Colusa Corners.

Result of Investigations.

The following is a summary of the more important investigations made in connection with this work:

California-Oregon Power Company.

This company has recently installed and put into operation a plant on the Klamath River at Copeo, Cal., about nine miles from the Oregon state line. The dam is of the arch gravity type and is at present 112 feet high above tail race water. It will eventually be carried up to 122 feet.

The equipment consists of one 12,500-k.v.a. generator, based on 40-degree rise, and there is no question but that this generator will carry 12,500 kilowatts. The water wheel is designed for 125-foot head. The company owns a second unit similar to the one installed, and has intended to install it in this plant whenever the market would justify same. A gauging station is maintained at the plant and the records

show that for the past two years the river has not fallen below 1,000 second-feet. The government has granted them permission to install a regulating dam at Upper Klamath Lake, thereby controlling the water 3 feet above and below normal water level. This would give them a storage of approximately 600,000 acre-feet. At such time as they install this regulating dam and raise the main dam to 122 feet, they would have sufficient flow to justify the installation of the second unit. A contract is signed affecting the California-Oregon Power Company, the Northern California Power Company and the Pacific Gas and Electric Company, whereby the California-Oregon Power Company will extend its lines to Kennett, and supply the northern load of the Northern California Power Company to the extent of 8,000 kilowatts, releasing an equal amount of power on the Northern California Power Company's system, which will be delivered to the Pacific Gas and Electric Company at Colusa.

Northern California Power Company.

An investigation of this system revealed the fact that, by further development of the waters now owned by this company, an additional 6,000-kilowatt peak capacity over the low water period would be added to the company's system; also by the purchase of some additional water which is available and by the conveying of this water, together with South Battle Creek water, into McCumber reservoir, an additional 6,500 kilowatts would be added to the system, making a grand total of 12,500 kilowatt peak capacity at a comparatively low cost. As the present system is now over-installed, this additional capacity would be handled with the purchase of one additional 4,000-horsepower wheel.

Northern California Power Company (Pit River Project at Big Bend).

The Northern California Power Company owns certain water rights on the Pit River at Big Bend, where they contemplate the installation of a plant of 100,000 horsepower. A synopsis of the more important physical data in connection with this enterprise is as follows:

Length of main canal system.....	5.23 miles
Length of main tunnels in canal system.....	10,696.6 feet
Length of ditch in main canal system.....	16,903 feet
Number of tunnels.....	5
Canal system designed for a flow of.....	3,000 second-feet
Static head on plant.....	464 feet
Effective head.....	460 feet
Number of penstocks, steel.....	6
Diameter of penstocks.....	96 inches, 84 inches, 72 inches.
Grade of ditch.....	.66 feet per M.
Grade of tunnels.....	1.8 feet per M.
Station output.....	100,000 horsepower
Load terminal, San Francisco.	
Length transmission line, approximately.....	300 miles

The estimated cost of this project, including two steel tower lines of two circuits each into San Francisco, is approximately \$9,000,000.00. With the present condition of the labor market, the plant could probably be constructed and ready for operation within 18 months, provided advantage can be taken of the present working season.

Another scheme has been considered, contemplating the development of this project to one-half of its ultimate capacity, and working in conjunction with the Pacific Gas and Electric Company in the development of their project in this same vicinity. The main advantage to be gained by this would be that the amount of ditch and tunnel work that would have to be amortized at such time as the Pacific Gas and Electric Company's plant would be ready for operation would be reduced to possibly one and one-half million dollars.

The transmission lines, generators, transformers, and penstocks would be used in connection with the Pacific Gas and Electric Company's project. It is also possible that the water wheels might be used by the installation of new runners designed for the higher head.

Of the three larger projects in the northern part of the state, namely, the Feather River No. 5, combined with Yellow Creek; the Pacific Gas and Electric Company Pit River Project; and the above project of the Northern California Power Company, the latter is probably the one that should be developed first, in order to secure quick relief from the power shortage which will prevail throughout 1918 and 1919.

McCloud River Project.

The Northern California Power Company owns certain water rights on the McCloud River and are at the present time making surveys for the purpose of determining the amount of power available. From the investigation made, we do not believe that a power plant on this river would be justified. A dam of 75-feet height could be constructed and a power house installed right below the dam. With the low water of the McCloud River, taken at 1,150 second-feet, this project would develop 9,000 kilowatts at a cost of \$118.00 per kilowatt.

An additional scheme was to convey the water from the dam through a concrete-lined tunnel $2\frac{1}{2}$ miles downstream to secure thereby a total head of 136 feet. A total of 17,000 kilowatts could be generated at a cost of \$162.00 per kilowatt. The length of time required and cost involved makes this project unattractive at this time.

Pacific Gas and Electric Company (Pit River Project).

As stated above, the Pacific Gas and Electric Company owns water rights and contemplates the development of a plant in the same vicinity as the Northern California Power Company. Their intake is about two miles above that of the Northern California Power Company, and their

outlet would be about eight miles below the power house of the Northern California Power Company. Their scheme contemplates one continuous tunnel from intake to outlet, about 8 miles long and of 20-foot bore. The head would be 940 feet, the total output practically doubling that of the Northern California Power Company, namely, 190,000 horsepower. This tunnel would have to be constructed from the two headings only.

The Pacific Gas and Electric Company has estimated five years as the time to complete this work. From the magnitude of the project and the present state of the labor market, we do not believe it could be done in less than eight years.

Sierra and San Francisco Power Company.

This company has plans for the development of additional storage on the South Fork of the Stanislaus River, and contemplates the installation of the plant known as "Upper Stanislaus" just above Big Bar. The available head is 1,860 feet. With the completion of Big Dam reservoir, which will store approximately 16,500 acre-feet, a plant of 9,000 kilowatts could be operated at 100 per cent load factor. The commission has authorized a bond issue for the construction of this plant and has advised certain other changes in that system, namely, the installation of an additional penstock in the present Stanislaus River plant to reduce the pipe losses, and the enlargement of their main flume to increase the capacity 50 second-feet, which changes will add about 300 kilowatts to present capacity of the Stanislaus plant.

Great Western Power Company.

This company is interested at the present time in the development of what is known as "Plant No. 5 of the Feather River." This would mean the raising of the dam at Big Meadows and increasing the storage from 300,000 to 700,000 acre-feet. The conduit line would consist of 14 miles of tunnels, possibly ten in number, the longest of which is 2 miles long. The net head on the wheels would be 1,839 feet. The time of completion for the first unit would be, according to our estimate, in the neighborhood of three years as against their estimate of 18 months. They contemplate making the development in two separate units, two tunnel lines each of 10-foot circular cross-section equivalent. Their estimates of the amount of power which could be developed are as follows:

40,000 kilowatts	for-----	\$212.95 per kilowatt
80,000 kilowatts	for-----	137.11 per kilowatt
160,000 kilowatts	for-----	136.97 per kilowatt
200,000 kilowatts	for-----	142.64 per kilowatt
240,000 kilowatts	for-----	137.15 per kilowatt

The above is on the basis of 66 per cent annual load factor and 66 per cent overall efficiency.

Western States Gas and Electric Company.

This company contemplates further development of the American River and the installation of a 30,000-horsepower plant. The first unit, however, would be about 10,000 horsepower. This plant would have to depend to a large extent on storage of the stream flow, falling as low as 10 second-feet at certain times of the year.

They estimate that, in order to justify a 30,000-horsepower plant, storage amounting to 93,000 acre-feet would be required. This present total storage amounts to approximately 20,000 acre-feet. The available gross head would be 1,900 feet. The time to complete this plant would be about two years at a total cost of \$122.00 per horsepower.

Southern California Edison Company.

The Kern River No. 3 development of the Southern California Edison Company is located on Kern River in the counties of Tulare and Kern. The essential elements of this development will be a diversion dam; a conduit line having a length of approximately 70,639 feet, divided as follows:

Tunnels -----	63,100 feet
Concrete flumes -----	4,165 feet
Steel siphons -----	968 feet
Pressure pipe -----	2,406 feet
Total -----	70,639 feet

a forebay and spillway at the lower end of the tunnel line and at the head of the pressure pipes; a power house with its equipment and a transmission line to connect with the present transmission system 50 miles. The operating head for the plant will be 800 feet; the amount of water intended to be diverted is 600 cubic feet per second. The intended installed capacity is 30,000 kilowatts. It is possible that this plant could be completed by the fall of 1921.

All roads and trails have been completed, approximately 24,000 feet of tunnel have been driven, and an electric transmission line has been constructed for the supply of power for construction operation. An analysis of the hydrographic service since 1894 indicates that for the entire period the average annual capacity load factor would be 69.2; the average annual output 201,000,000 kilowatt hours and the average annual capacity 23,000 kilowatts. The lowest actual flow of the river occurred in 1898, amounting to 79 second-feet.

Revised estimates of cost for this work were made as of November, 1917, the total cost being \$7,656,495.00, of which approximately \$1,000,000.00 has been spent.

Southern Sierras Power Company.

The Southern Sierras Power Company is contemplating the installation of a 1,500-kilowatt plant on the Middle Fork of Bishop Creek, operated under 500-foot head. It also intends to divert Birch Creek into Bishop Creek and install an additional 1,500-kilowatt unit in Plant No. 5, also to increase the storage on Rush Creek. The result of the above development will be an increase of 3,000-kilowatt installed capacity having a total annual output of 31,000,000 kilowatt hours. All of this work has been recommended by the commission, and plans for financing same are now under way.

Lower Pit River Project.

This project is located on the Pit River about ten miles above the junction of the Pit River with the Sacramento River, and six miles above the mouth of the McCloud River.

The location is known as Sheep Rocks dam site, and is a narrow gorge in the canyon. The north bank of the river rises to a slope approximately 45 degrees, and the south bank much steeper, possibly 60 degrees to a height of 125 feet, then by a more gradual irregular slope to the top of the ridge, a total elevation of 187 feet. At this elevation the water would spill over a natural rock spillway into the adjoining draw.

Bedrock is exposed on both sides of the river to the maximum height of 187 feet, thus affording excellent foundation. The river is apparently flowing on bedrock, but the channel has never been prospected other than by soundings.

With a dam 125 feet in height, and with the low water flow in the river taken at 2,810 second-feet (the lowest on record), an installation of 35,000 kilowatts would be justified. This could be operative on a 70 per cent load factor. The dam should ultimately be carried up to the full height of 187 feet, thereby developing 50,000 kilowatts on 70 per cent load factor.

Another attractive feature in connection with this project is the transportation facilities. The site is within two miles of the Sacramento Valley and Eastern Railway, with roadbed graded to the site. Temporary power for construction purposes can be secured from the Hernal extension of Northern California Power Company. The people now controlling the project are negotiating with California-Oregon Power Company, and if such arrangements are completed, the 12,500-kilowatt unit of the latter company could be installed and ready for operation by the first of the year.

It is estimated that this amount of power could be developed and sufficient reinforcement of lines of the Northern California Power Company could be made to deliver this power to the Pacific Gas and Electric Company at Colusa Corners for an expenditure of \$60.00 per kilowatt.

TWO DECISIONS OF COMMISSION.

The commission has issued two decisions in connection with Case 1176, Decision No. 5214, dealing with the power situation in the southern part of the state, and recommended to the utilities that they should take immediate steps to finance and construct additional facilities to make certain interconnections. The order recommended the construction of additional plants by Southern California Edison Company, Southern Sierras Power Company, and San Joaquin Light and Power Corporation of sufficient capacity to meet the growing demands for power.

The utilities are at present having considerable difficulty in financing the developments and it appears that federal aid will be absolutely necessary to carry out said developments.

The second decision in this case was issued relative to the question of delivery of power from California-Oregon Power Company to Northern California Power Company and Pacific Gas and Electric Company. This order recommended to these companies that contracts be entered into for the delivery of 8,000 kilowatts at Colusa by the two northern companies. The commission in the order also fixed the rate for delivery, same being \$30.00 per kilowatt at 70 per cent load factor, plus $3\frac{1}{2}$ mills per kilowatt hour for all excess energy.

RIFLE AND PISTOL CLUB.

The second year of the Rifle and Pistol Club, organized by the employees of the commission under the Rules of the National Board for the Promotion of Rifle Practice as authorized by Congress on April 27, 1914, has shown the great benefits which are to be derived from a club organized for this purpose. Ten members of the club are now in the Army or Navy, seven of whom qualified as expert riflemen and three as sharpshooters before entering the service. New men are qualifying each month, despite the fact that the membership has fallen from 80 in the year 1917 to 46 this year. This decrease in membership is due largely to the inroads made by the war upon the men of the commission.

Indoor target practice was held in the State Armory in San Francisco during the past year for a period of approximately twenty weeks. The outdoor shooting was conducted at Fort Barry once a month until the new State Range at Leona Heights was completed and the club was given access to it in October. The engineering work necessary for the construction of this range, which is one of the best in the state, was

done by members of the engineering department of the commission, who donated their services.

The courses fired for qualification were those prescribed by the National Rifle Association and consist of prone shooting at 600, 500 and 300 yards, slow fire; 300 yards, timed fire, prone; and 200 yards, timed fire, kneeling.

The federal government furnished the club twelve Krag rifles, .30 caliber, with the necessary ammunition, which have been used for the outdoor practice along with five privately owned Springfield rifles.

As it is the practice of the National Rifle Association to offer distinctive decorations similar to those issued in the Army and Navy for proficiency in marksmanship, many of the members have received decorations according to the following schedule, 250 points being the possible score:

- 210 points or better—expert rifleman.
- 190 to 209 points—sharpshooter.
- 160 to 189 points—marksman.

Fifteen members have qualified as expert riflemen, nine as sharpshooters and eight as marksmen. The excellent shots developed in the club is shown by the scores made by the following men:

Major W. H. Mallett.....	235
R. C. Ashworth.....	229
F. J. Farrell.....	227
E. P. McAuliffe.....	227
R. M. Vaughan.....	226
Philip Bancroft.....	225
Hellmuth Schmidt.....	225
Paul Thelen.....	223
A. N. Johns.....	222

All of the above scores were made out of a possible 250 points and fired under standard conditions.

The club entered a ten-man team in the Civilian Inter-Club Gallery Championship Matches held last winter and Messrs. Vaughan and Kessing each received a National Rifle Association medal for having a score averaging more than 90 per cent for the ten-weeks shoot.

A Civilian Rifle Team selected from the various clubs around the Bay District defeated Truck Company "C," Army Artillery Park, C. A. C., by the score of 1,950 to 1,763. The commission was represented by Messrs. Thelen, Vaughan and Johns.

Camp Fremont selected a team of twelve men from approximately 10,000 soldiers to meet the above-mentioned Civilian Team and defeated them by a fair margin. Messrs. Ashworth, Thelen and Vaughan represented the commission's club.

The officers of the rifle club for this year are:

President	J. F. Beaman
Vice president.....	E. A. Bender
Secretary	L. R. Kessing
Treasurer	E. A. Thompson
Executive officer.....	A. N. Johns

LIST OF OFFICERS AND EMPLOYEES OF THE RAILROAD COMMISSION IN MILITARY AND NAVAL SERVICE.

The Roll of Honor of the Railroad Commission contains the following names, with the position in the commission's ranks and the branch of service and rank of each employee who has temporarily severed his connection with the commission for active duty with the colors:

Name	Position with Railroad Commission	Service	Rank
James Armstrong.....	Assistant Engineer...	3d Res. Officers Tr. Camp..	Captain
Philip Bancroft.....	Examiner	U. S. A., Motor Truck Div.	Second Lieutenant
Charles A. Beek.....	Clerk	67th Heavy Art. Corps...	Private
Milo W. Boright.....	Clerk	Enlisted man, Q.M. Dept..	Sergeant Major
Philip Bowie.....	Clerk	U. S. A.....	Private
B. A. Brackenbury.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	Captain
J. H. Bray.....	Assistant Engineer...	Aviation Corps, U. S. A.....	Lieutenant
Wm. G. Brey.....	Assistant Engineer...	Artillery Corps, U. S. A.....	Captain
Milo H. Brinkley.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	Captain
Douglas Brookman.....	Attorney	F. A. C. O. T. S., U. S. A.....	Private
J. F. Beaman.....	Assistant Engineer...	U. S. Navy.....	Ensign
H. F. Clark.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	Captain
L. B. Cramer.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	Captain (inactive list)
Frank Daugherty.....	Clerk	U. S. N.....	Chief Yeoman
Ned Daugherty.....	Clerk	U. S. N.....	Chief Yeoman
Roy L. Davis.....	Assistant Engineer...	Masonic R. C. Amb. Corps.	Private
Frank J. Farrell.....	Clerk	Artillery Corps, U. S. A.....	First Sergeant
T. R. Gray.....	Assistant Engineer...	Naval Reserves	Yeoman—First Class
Charles Grunsky.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	Captain
Lloyd M. Hansen.....	Assistant File Clerk...	Artillery Corps, U. S. A.....	Corporal
R. W. Hawley.....	Hydraulic Engineer...	403d Engineers, U. S. A.....	Captain
F. E. Hoar.....	Gas and Electrical Engineer.	U. S. R. (Engineer Corps)...	Captain
Thomas Kelly.....	Clerk	U. S. A.....	Private
James Lockead.....	Clerk	Infantry Corps, U. S. A.....	First Lieutenant
Efren Lloyd.....	Clerk	Coast Art. Corps, U. S. A.....	Sergeant
Wm. H. Mallett.....	Clerk	Coast Art. Corps, U. S. A.....	Major
H. G. Mathewson.....	Assistant Secretary...	Coast Art. Corps, U. S. A.....	Colonel
E. P. McAuliffe.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	First Lieutenant
J. O. McKenna.....	Clerk	46th Heavy Artillery Corps	Corporal
A. A. McLaurin.....	Assistant Engineer...	Naval Reserves	Ensign
Fredrick O'Brien.....	Recorder	U. S. Food Administr'n...	Division of Educat'n
Wm. H. Quarg.....	Clerk	Princeton Tr. Sch., U. S. N.	Ensign
M. E. Ready.....	Assistant Engineer...	U. S. R. (Engineer Corps)...	First Lieutenant
Max Thelen.....	Railroad Comm'r.....	War Department	Surveyor of Contracts
H. D. Sammis.....	Clerk	School for Officers, U. S. N.	
E. A. Thompson.....	Clerk	Enlisted man, Q.M. Dept..	Corporal
Milton Twitchell.....	Clerk	U. S. Shipping Bd., M. M.	
R. W. Ure.....	Clerk	Students' Training School, University of California.	

In addition, a score or more of employees were engaged for long periods in making maps for War Department use, in compiling information for the War Department, in Power Administration, Food Administration, in the unification of railway terminals and in similar work. Practically every commissioner and employee did many things to aid in speeding up war work.

CHAPTER V.

COMMON CARRIERS AND RATES.

The work of the Rate Department may be classified under the following divisions:

Railroad and Express,
Carriers by Water,
Interurban Auto Stages and Trucks,
Warehouses,
Wharves,

which are discussed in sequence under their respective captions:

RAILROAD AND EXPRESS.

During the fiscal year ending June 30, 1918, 36 formal cases and applications have been disposed of, among the more important of which was an application presented on behalf of most of the carriers operating in this state to make a general increase in freight rates of approximately 15 per cent.

This involved several hearings, and numerous exhibits were filed in support of applications. At the last hearing the case was adjourned to a subsequent date and during the interim applicants withdrew their request. On account of the extreme importance of this proceeding, it affecting all shippers in the state, both large and small, the closest investigation was being conducted and several hundred pages of transcript of testimony had resulted. It was the commission's intention, as usual in such cases, to give the interested public full opportunity to express itself and the commission to be put in possession of full facts in order to enable it to render a fair and impartial decision.

Another application presented by the principal carriers asked authority to publish switching charge of \$2.50 per car for switching carload freight subsequent to initial placing of car for unloading. It was shown that the existing practice of performing supplemental switching without additional charge had the effect of delaying the unloading of equipment, thereby reducing its efficiency, and that a corresponding publication applicable to interstate traffic had resulted in a marked improvement.

This case involved a problem of national importance, our nation having entered the great European conflict and its success being largely dependent upon the prompt and efficient service rendered by the transportation lines of the country. As a consequence of the enormous demand made on carriers, their equipment and terminal facilities have

been taxed to the utmost and it is therefore of vital importance that existing equipment be made to render a maximum efficiency. The commission appreciating this condition, granted the application with the exception that it would not apply to commodities placed on disposition tracks awaiting governmental inspection, the responsibility in such instances not being properly chargeable to consignees.

Application was made by the Northwestern Pacific Railroad Company for permission to make general increase in freight rates in the territory served by its rails between San Francisco and Santa Rosa on the grounds that existing rates were insufficient to yield revenue commensurate with the cost of operation. Upon investigation, the commission decided that the increases were necessary, but not to the extent requested by applicant, and a modified set of class and commodity rates was established.

KEY ROUTE RATES.

Applications were filed by the San Francisco and Oakland Terminal Railways, known as the "Key Route," and by the Southern Pacific Company for authority to increase their one-way and commutation rates between San Francisco and transbay points such as Oakland, Alameda and Berkeley; also to increase the rates for local service on the east side. The matter was gone into very extensively, many exhibits being filed and independent investigation made by the commission. During the course of the proceeding Southern Pacific application was withdrawn owing to increases having been ordered by the Federal Director General of Railroads; after which the commission issued an interlocutory order in the Key Route application permitting it to make an increase equal to that ordered in by the Director General for its competitor, pending final decision on the application as a whole.

Complaint was made by the Navarro Lumber Company of the lumber rates from Navarro to points on the Southern Pacific Company and Santa Fe roads in the San Joaquin Valley and northern and central California. This involved an interrupted service from Navarro to Albion, from which point the lumber was transported by vessels not under the jurisdiction of the commission to San Francisco, thence to interior destinations by defendant rail carriers. The case was dismissed on the ground that complainant had failed to state a cause of action in which the commission had jurisdiction to grant relief.

Another action filed by same complainant covered the question of establishing a through rail and water route and rates for the transportation of freight from points on the Albion branch of the Northwestern Pacific to San Francisco and southern California ports, which was also dismissed, the commission holding that it has no authority to compel a

railroad company to operate vessels for the transportation of freight when the rail carrier is not at the present time engaged in such ocean transportation.

Of the more important unfinished formal matters may be mentioned the lumber rate case affecting all lumber rates between points in northern and central California involving consideration of approximately 100,000 rates; this case has been submitted on briefs to be filed by interested counsel.

Another very important case is that brought by the South San Francisco Chamber of Commerce and intervening interests affecting switching rates between San Francisco and South San Francisco.

After many hearings, at which a mass of testimony and exhibits were presented, the case was submitted on briefs to be filed by opposing counsel and now awaits decision.

The following instances are also worthy of special mention:

Complaint of the Stockton Chamber of Commerce involving differentials in class rates from San Francisco, Sacramento and points taking same rates via Stockton to the San Joaquin Valley. This proceeding is brought as a result of increase in class rates between San Francisco and Stockton in pursuance of which it is alleged by complainant that a corresponding differential should be maintained in the through rates from the opposing shipping centers to the San Joaquin Valley.

Application on behalf of the principal carriers to cancel less than carload switching charges when incidental to line haul and to increase the charges for local interyard switching—these cases are important in that they involve additional charges for switching at practically all stations in the state where switching is performed. These applications are being held in abeyance pending the outcome of other related matters.

NONFEDERAL LINE APPLICATIONS.

There has just recently been filed with the commission a number of formal applications to increase passenger fares, among which the following appear:

Peninsular Railway to increase interurban fares.

Pacific Electric Railway to increase interurban fares.

San Jose Railway to increase street car fares at San Jose.

Union Traction Company to increase street car fares at Santa Cruz.

Stockton Electric Railway to increase street car fares at Stockton.

Fresno Traction Company to increase street car fares at Fresno.

San Diego Electric Railway and Pt. Loma Railway to increase street car fares at San Diego.

From present indications these are but the beginning of requests from the electric street and interurban railways and steam railroads not under federal control to increase freight and passenger rates to

enable these transportation companies to meet the greatly increased costs of operation, and in cases of the electric interurban and steam railroads to be placed on a rate parity with competing federal controlled roads, thereby enabling the latter to take full advantage of the increases authorized by the Director General of Railroads.

INFORMAL PROCEEDINGS.

An important branch of work in this department is the handling of complaints on the informal docket. The results achieved from this method of procedure have been so satisfactory that instances of this kind are steadily increasing. By this method, matters may be informally presented to carriers and in frequent instances amicable adjustment obtained without the expense and inconvenience of a public hearing. For the period covered by this report 275 informal complaints were handled to a conclusion. This figure does not include reparation claims, which, strictly speaking, are not informal complaints, although they are handled on the informal docket. In such cases the claimant and carrier agree on a statement of facts and the amount of reparation which are submitted for the commission's approval. Claims of this nature amounting to 170 were authorized during the past fiscal year.

It is anticipated that much of the time of this department will be occupied in the consideration of informal requests to increase rates. The conditions are such in many of these cases that applications are granted informally without going to the expense and inconvenience of a public hearing. As an instance of this, there have recently been authorized applications of the following lines to make a general increase of 25 per cent in their freight rates, similar to that established by the Director General of Railroads:

Central California Traction Company.
Northern Electric Railway.
Visalia Electric Railway.
Pacific Electric Railway.
Pacific Steamship Company.

Also, application of the San Francisco, Napa and Calistoga Railway to increase passenger fares in line with advance in fares of its competitor, the Southern Pacific Company, by authority of the Director General.

MISCELLANEOUS.

Under this head may be considered requests for information, quotation of rates, verification of charges and interpretation of tariff rules and regulations.

Although the commission is not vested with jurisdiction over loss and damage matters, questions of this kind are frequently submitted, like-

wise inquiries pertaining to interstate traffic, and in all cases the information is furnished, if possible, or applicant is referred to the proper authorities.

Under this classification may also be mentioned the receiving, checking and filing of tariffs. Applications of the various transportation companies are examined to see that they comply with the lawful requirements and are then filed so as to be readily available to the commission and to the public. It is well to mention at this point that accommodation is provided for any one desiring to use the tariffs and assistance in this connection gladly furnished.

In this department are also handled the various applications incidental to tariff publication such as deviations from the long and short haul provisions, short notice publications and increases in rates. A knowledge of the extent of this work may be had from the statement that during the period covered by this report, 7,750 tariff issues were filed with the commission and 1,335 authorizations issued responsive to applications of the character mentioned.

CARRIERS BY WATER.

Under this head the following matters are worthy of mention:

Applications were filed by the regular steamer lines operating between San Francisco and points on the Sacramento and San Joaquin rivers and tributary waters, including intermediate bay landings, for permission to make general increase in freight rates amounting to approximately 15 per cent. Numerous hearings were held at which many exhibits were filed and much verbal testimony taken as well as independent investigation on the part of the commission. The evidence conclusively demonstrated the need of additional revenue if these carriers were to continue to perform their useful purposes and application was therefore granted, but with certain modifications and suggestion on the part of the commission that in some instances there was an unnecessary duplication of service at the numerous way landings and that the interested shippers and carriers confer with view to eliminating some of the intermediate stops.

In conformity therewith a survey of the situation was made and many unnecessary way landings were eliminated, thereby effecting economies in operation as well as greatly improving the service. The need for such action will be readily apparent when it is stated that in addition to the regular scheduled landings there were some 120 special bank landings on the Sacramento River south of Sacramento, some of which were so close together that there was barely room left for the vessels to turn around before reaching the next landing. As a result, several

hours time, to say nothing of expense, were lost on each trip between San Francisco and Sacramento.

Effective July 27, 1917, the Public Utilities Act was amended to include all water craft above a specified tonnage when operated upon the inland waters of California. This resulted in the immediate addition of about 50 new carriers to the list of 43 shown by the last annual report. These, together with a few subsequently filing rate schedules, make an even 100 utilities of this class now subject to the commission's jurisdiction. The class of vessels thus included consist largely of the gas schooner type engaged in bay and river freighting, frequently operated by the owner, assisted by a crew of one or two men. In other instances fleets of a dozen or more vessels are controlled by one individual or company, but in both cases almost invariably devoted to irregular or pick-up service on the Bay of San Francisco and its tributary rivers and waterways. In a limited way the same class of service is engaged in on Humboldt Bay and San Diego Bay and other less conspicuous inland waters.

QUESTION OF HAY SCHEDULES.

In connection with this class of vessels a formal complaint was filed by a number of San Francisco hay dealers seeking to prevent the new public utilities from establishing and filing with the commission schedules of rates higher than had been charged at certain times prior to the date marking the commission's control, but the commission held that the carriers had a right in the first instance to establish and file rates satisfactory to themselves, but that immediately upon filing such rates they became subject to attack and investigation. The commission also passed upon the sufficiency of the rates, and complainants did not renew the complaint.

Under the investigation instituted on its own motion, in a separate proceeding, the commission established a system of demurrage rates and regulations to govern detention of such irregularly operated vessels, which the carriers were required to adopt and file in tariff form.

Several applications of the steamer lines in regular service on the Sacramento and San Joaquin rivers and their tributaries have been recently presented to the commission for permission to increase their rates and fares to a basis corresponding to that ordered by the Director General of Railroads in his General Order No. 28. Applicants urge need for additional revenue to meet increased operating expenses and to provide fair and reasonable return on their property devoted to public service, and point out the heavy increases recently given their employees, together with other elements entering into the operation of their properties.

At the present time the rates of these water carriers are limited as a maximum to those of their rail competitors at common points in effect prior to the Director General's Order No. 28. This important feature is therefore presented, that if corresponding increases are not accorded the steamer lines, the federal controlled roads, by reason of this unfavorable rate adjustment, will not be able to take full advantage of the increases authorized by the Director General. These applications will be shortly set for hearing.

The commission is now busily engaged in handling matters of this kind, many of which arise in direct consequence of the increases given the federal controlled carriers. There is every reason to believe that most of its time in the immediate future will be devoted to like subjects. Wherever possible, adjustment of these questions will be brought about informally and those which can not be so disposed of will be handled on the formal docket.

INTERURBAN AUTO STAGES AND TRUCKS.

On June 30, 1917, there were approximately 520 passenger tariffs and 50 freight tariffs of auto stage and truck lines on file with this commission, representing some 827 different companies, or operators, a number of the tariffs filed being issued by associations representing several different parties.

During the year ending June 30, 1918, there were filed about 104 passenger tariffs and 86 freight tariffs, making a total of 625 passenger tariffs and 136 freight tariffs, or a total of 760 tariffs, representing about one thousand stage and truck companies now under the jurisdiction of this commission.

During the same period there were filed 68 applications of these companies for authority to publish tariffs on less than the required thirty days' notice, and 42 applications for authority to increase rates or fares.

Approximately 100 informal complaints relating to rules and practices of auto stage and truck companies were received during this period and same have either been adjusted or are in course of correspondence.

The status of auto stage and truck industries are more fully reviewed in this report by our service department.

PUBLIC WAREHOUSES.

Public warehouses subject to the commission's jurisdiction may be divided into two general classes determined by location with reference to city or county, the former being devoted largely to the storage of general merchandise and manufactured articles on a month-to-month basis, while the latter, or country warehouses, store such products of

the farm, orchard or other industry as may predominate in a given locality, such storage being in most instances based upon the so-called "season" (or year) applicable to the products stored and rates assessed accordingly. Approximately 90 per cent of the tonnage stored in country warehouses consists of grain, beans, rice and hay. Considerable quantities of potatoes, onions, cotton, wool, dried fruits, raisins and nuts find their way into public country warehouses, as does also a negligible amount of honey, garden seeds and a few other products.

Due, in a large measure, to the diversity of products stored in country warehouses, and also to the fact that with one or two exceptions such products are confined to particular localities, the commission has never undertaken the establishment of uniform rates and regulations applicable at all warehouses in the state. The districts and principal commodities stored are roughly outlined as follows:

Sacramento Valley—Grain, beans, rice.

San Joaquin Valley—Grain, fruits, raisins.

San Benito and Salinas valleys—Grain and beans.

Imperial Valley—Cotton and grain.

San Ramon and Livermore valleys—Hay and grain.

Coast region—Beans and grain.

Southern California—Beans.

Northern California—Grain and wool.

Therefore, in all instances where petitions have been filed on behalf of country warehouses for authority to adjust rates, the commission has found it advisable to confine its decision to the particular applicant involved. Whether in the future it will be practicable to approach uniformity in the establishment of rates and regulations at public warehouses will depend upon the result of a careful study of the rates, rules and customs prevailing in the different sections of the state.

As is well known, California's grain crop when stored where it is produced is offered at warehouses almost exclusively in Calcutta bags, or jute bags of local manufacture. These bags have increased in price within the last two years from 8 and 10 cents to 25 and 30 cents each, which fact has given great impetus to the agitation looking to the building of elevators to handle the state's grain crop, as is now almost universally done in the grain-producing states of the North and Middle West. The matter has been brought to the commission's notice for recommendation as to feasibility of the plan under the present method of warehouse control. However, the 1918 storage season is at hand, and the present practice will be continued for at least another year. In the meantime, opportunity will be afforded for proper investigation and comparison of relative advantages. Doubtless the terms of the Public Utilities Act would have to be somewhat extended in order to

cover effectively the changed service which the general use of elevation would involve.

IMPORTANCE OF WAREHOUSES.

Too much importance can not be attached to public warehouses as depositories of the state's surplus food supply. Growing or ripening in the field, considerable effort would have to be expended by anyone on mischief bent in order to destroy any considerable amount of grain; placed in a warehouse, the same grain could be reduced to ashes by a simple turn of the hand. To meet this situation, appeals have been made to the commission by councils of defense, both state and county, to permit increased rates to cover the additional expense necessary to employ an extra guard or watchman. The defense council of at least one county compelled its warehousemen to employ guards to protect the grain in storage. Such warehousemen as were not able to meet the additional expense under their present rates applied to the commission for relief, which was promptly granted. Other measures and recommendations adopted by the commission to meet the same end are matters of record.

In common with all other classes of business dependent upon a normal supply of manual labor, warehousemen soon felt the effect of the withdrawal of men for military service and its supporting civilian occupations. By the end of the calendar year 1917 the cost of labor and supplies had already materially advanced and continued to mount higher, until the beginning of the 1918 storage season and date of this report, when warehousemen in certain localities came face to face with demands for \$5.00, \$6.00 and even \$7.00 per day for ordinary labor. This was apparently inevitable owing to the high prices received by producers for products of the farm and ranch, and consequent unlimited wages growers are willing to pay for labor.

With few exceptions at country warehouses increased labor cost ranges from 50 per cent to 100 per cent over that of 1916, while some of the supplies required by warehousemen have advanced 300 per cent above previous prices. The natural consequence of this situation has been a rush of applications to the commission for authority to increase storage rates to meet the additional costs of operation.

One hundred applications to increase rates have been filed by warehousemen since June 30, 1917, more than half of which were registered between May 1 and June 10, 1918. Obviously the commission could not hold public hearings on all these applications in the localities affected in time to pass upon their merits prior to the beginning of the storage season. Forms designed to develop necessary information and data were prepared and forwarded to applicants with the view to

handling these requests informally. In the majority of cases the proposed increases were clearly justified under the showing made, and where it appeared no protests would result, the increases were authorized without further investigation; several were set for public hearings and disposed of in formal decisions; one was denied as not being justified under the informal showing made; a few are pending.

In San Francisco and some of the other large cities the increased costs for warehouse labor were not so rapid nor radical as in some country districts. The principal storage concerns of San Francisco, Oakland and Sacramento have found it necessary to ask the commission for authority to increase their rates for warehouse service to meet the demands of their employees for a wage of \$4.00 per day of 8 hours in lieu of \$2.50 per day of 9 hours paid prior to 1916—an increase of 60 per cent.

After thorough investigation the increase was authorized by the commission to take effect May 31, 1918. A supplemental application by the same warehousemen for a further increase is now before the commission based upon additional labor increases and demands presented to the warehousemen by their employees, the object being an eight-hour day with time and a half for overtime.

WHARVES.

Docks and wharves located at San Francisco being under the immediate control of a co-ordinate branch of the state government, activities at that port involving this class of utility do not reach the records of the Railroad Commission. Aside from the approval, under section 2906 of the Political Code as amended, of the construction of two new wharves, renewal of franchise covering two existing wharves, and an authorization to issue capital, the principal matters relating to wharves, which have come before the commission, have to do with applications by an association of wharfingers at Los Angeles Harbor known as the Lumbermen's Exchange and an independent application by the Outer Harbor Dock and Wharf Company located at the same place, requesting an increase in rates amounting to approximately 50 per cent over the present charges. These applications were heard on April 26, 1918, but have not been finally submitted for the reason that applicant's competitors did not join in the application.

INSPECTION OF SERVICE.

The Railroad Commission is constantly engaged in the inspection of the service of common carriers. This inspection covers such matters as (1) sufficiency of railroad equipment, number of trains, number of cars and proper seating facilities in cars; (2) sufficiency and adequacy

of depot facilities; (3) location of new or abandonment of existing stations, and requests for stopping trains; (4) adequate number of trains.

Examination is also made by the Railroad Commission into the compliance by carriers with the provisions of the "Full Crew Law," the "Headlight Law," the "Train Dispatching Law," and other safety regulations, imposed by statute or by the Railroad Commission. These questions, involving the safety of operation of common carriers, are considered separately in Chapter X.

Deficiencies in railroad service are brought to the attention of the Railroad Commission either by its own inspectors or by complaint. After investigation, the Railroad Commission directs such improvements or extensions in service as to it seems proper. Much is constantly being done in this way informally to maintain adequate service by common carriers..

TIME-TABLES.

Under General Order No. 31 of the Railroad Commission, all changes in steam and interurban electric railroad time-tables are required to be filed with the Railroad Commission and to be posted for the information of the public five days in advance of the effective date of the proposed changes. A supplement to this general order requires that in all instances where a reduction in passenger train service is contemplated, or where the abandonment of any stop is desired by the railroad, an outline of the proposed time-table must be submitted to the Railroad Commission thirty days prior to the proposed effective date of the change and that the permission of the Railroad Commission must be obtained prior to making any reduction in service or abandoning any stop.

All requests for the reduction of passenger service or the abandonment of stops are carefully investigated by the Railroad Commission. In many instances, due to an increase in trains during certain seasons to care for tourist travel or vacation travel, it is customary to reduce passenger train service when the particular travel for which the service was inaugurated no longer exists. In other cases, however, permission to withdraw passenger trains from service has been denied railroads, the Railroad Commission's investigation having shown that public convenience requires the retention of the service. In still other instances an arrangement of the schedule has been made, satisfactorily adjusting the extra service of which the railroad desired to be relieved.

The Oakland, Antioch and Eastern Railway Company was authorized to discontinue service and operation on the Sacramento Valley Electric Railroad running from Dixon to Dixon Junction, a distance of 11.8

miles, which had been operated under lease as a branch of the Oakland, Antioch and Eastern Railroad.

Los Angeles and San Diego Beach Railway Company was authorized to reduce the number of trains operated between San Diego and La Jolla.

Bay Shore Railroad Company, operating between Ocean Beach and Mission Beach in the city of San Diego, was permitted to suspend service from November 1, 1917, until June 1, 1918.

Ansel M. Easton, operating a small line of railway in San Mateo County, in the town of Burlingame, and over private right of way in the county of San Mateo, commonly known as Burlingame Railway, was granted permission to abandon service and remove tracks which had formerly been operated by an electric storage battery car. Provision was made whereby automobile stage service was established over the same route.

Mount Tamalpais and Muir Woods Railway was authorized to discontinue operation each year during the period from November 1 to March 1. Application for permission to discontinue a local service running from Mill Valley through Blythedale Canyon to the station of Lee Street was denied; there being no other transportation facilities available for the public living adjacent to such local line.

San Jose Railroads were granted permission to abandon service on Hobson street and remove tracks and overhead upon the condition that an automobile bus service would be established over the same route, making connections with the remaining portion of the street railway of applicant and carrying free transfer privilege to all points on the line of the San Jose Railroads to which a five-cent fare was charged.

ABANDONMENT OF STATIONS, TRACKS AND FACILITIES.

Under General Order No. 36 of the Railroad Commission, no station, side track, spur, stop, facility for handling freight, platforms and other like facilities of common carriers can be abandoned without the consent of the Railroad Commission. The applications of the carriers for such abandonment are carefully investigated before the permission to discontinue the use of any facilities is granted. In many instances investigation shows the retention of the facilities is desirable and necessary properly to accommodate the shippers and receivers of freight, in which cases the applications are denied.

Pacific Electric Railway Company was authorized to abandon a spur track at Playa Del Rey Station on its Lagoon line between Playa Del Rey and Venice, in the county of Los Angeles.

Pacific Electric Railway Company was authorized to abandon a spur track at Gaspar Station on its Long Beach-Wilmington line, in the county of Los Angeles.

Pacific Electric Railway Company was authorized to abandon a portion of its spur at Motordrome Station on its Del Rey-Redondo line, in the county of Los Angeles.

Pacific Electric Railway Company was authorized to abandon and remove a portion of its spur track at Santa Anita Wash on its Monrovia line, in the county of Los Angeles.

Pacific Electric Railway Company was authorized to abandon and remove a spur track located near Alameda avenue, near the limits of the city of Burbank, in the county of Los Angeles.

Pacific Electric Railway Company was authorized to abandon and remove 4062 feet of its railroad tracks on Ocean avenue in the city of Santa Monica, county of Los Angeles.

Los Angeles and San Diego Beach Railway Company was authorized to abandon and remove certain tracks located on Prospect street in La Jolla Park, in the city of San Diego.

MISCELLANEOUS FORMAL SERVICE MATTERS.

Seaside Park Property Owners' Association complained against Pacific Electric Railway Company, desiring that a twenty-minute service be given to a portion of the city of Long Beach known as Seaside Park, an investigation showing that the line was not sufficiently patronized to warrant the frequent service requested and that the present service adequately cared for the small amount of traffic offered. Complaint dismissed.

Mark E. Hilton et al. requested an order of the commission requiring the Pacific Electric Railway Company to stop all of its interurban trains at Florence avenue for the purpose of taking on and discharging passengers and to compel reduction of the speed of all trains crossing Florence avenue as a safety measure. Investigation indicated that the service rendered by the Pacific Electric Railway Company's Watts-Annandale-South Pasadena local line was of sufficient frequency properly to serve traffic destined to or originating at Florence, and that the speed of interurban trains was restricted to twenty miles per hour crossing Florence avenue; the restriction being observed by all motormen operating trains passing over such crossing, the crossing being also protected by an automatic flagman, and found to be not unduly dangerous. Complaint dismissed.

Andrew Jackson et al. petitioned for an order compelling the Southern Pacific Company to construct and thereafter maintain an agency at the town of Las Flores. Investigation indicated that the small amount

of freight moving to and from such point did not justify the expenditure necessary to construct and maintain an agency station, for the reason that an agency existed at another station approximately one and one-quarter mile distant. Complaint dismissed.

Sugar Pine Railway Company petitioned for an order approving the terms of a certain lease to the Standard Lumber Company, for a period of fifteen years of its line of railway extending from the station of Ralph to Lyons Dam, all in Tuolumne County. Lease to be in accordance with the terms of an agreement submitted to the commission. Application granted.

Thomas Cain, a citizen of Bodie, Mono County, objected to the Mono Lake Railroad Company, owned by the Mono Lake Lumber Company, being dismantled and sold; alleged that the railroad was a common carrier and therefore subject to the jurisdiction of the commission. Investigation showed that the Mono Lake Railroad Company had never refused to accept shipments offered for movement and had assessed and collected charges for freight service. There being no justification for the continued operation of the line of railway, complaint was dismissed and the operation authorized suspended and the railroad abandoned from Bodie to Mono Mills.

Puritas Coffee and Tea Company made complaint against The Atchison, Topeka and Santa Fe Railway Company et al., and asked for a finding of the commission that the complainant was entitled to the use of a certain spur track. The commission found as follows:

1. "A railroad company which owns and operates a spur track on property leased from private individuals, which lease provides that the railroad company may use the spur for the purpose of receiving or delivering freight to other parties than those party to the lease, provided such additional business shall not inconvenience the second party other than is necessarily consistent therewith, should be required to furnish additional service over such spur when it is shown that such service will not violate the provisions of the lease."

2. Investigation showing that the freight business of complainant will not unreasonably interfere with the business of parties primarily incurring the expense of such spur, order made permitting complainant to construct a connection therewith, provided it pays its pro rata of the original cost thereof.

CHAPTER VI.

AUTO STAGE TRANSPORTATION.

During the year ending June 30, 1918, the matter of full regulation of the automobile stages and trucks, as imposed by the provisions of chapter 213, laws of 1917, has been under the jurisdiction of the Railroad Commission. The report of the Railroad Commission for the fiscal year ending June 30, 1917 (pages 69 to 79, inclusive), contains a general review of the history of the jitney bus and interurban stage business and a full statement as to the legislative enactment under which the Railroad Commission derives authority over this class of common carriers.

Two important cases were initiated by the Railroad Commission which affected all transportation companies of this character.

ORDER IN CASE NO. 1110.

Case No. 1110 was a general investigation, on the commission's own motion, of the fares, rates, classifications, rules and regulations. Public hearings were held at Los Angeles on July 25, 1917, and at San Francisco on August 8, 1917, and at these hearings practically all the representative stage companies appeared. As a result of the evidence obtained at these public hearings the Railroad Commission on November 6, 1917, issued its decision No. 4814, establishing procedure as to the filing of rates, time schedule, the handling of tickets and establishing a code of safety rules and operating regulations. The order in this proceeding, being of general interest to all engaged or interested in this class of transportation, is as follows:

ORDER.

This proceeding having been regularly instituted on the Railroad Commission's own motion and hearings having been had, at which all interested parties were given an opportunity to appear and present evidence, and the Railroad Commission being duly advised in the premises,

It is hereby ordered as follows:

1. Rates.

Each transportation company shall, within sixty (60) days from the date of this order, file with the Railroad Commission, in accordance with the provisions of the tariff circular being issued concurrently herewith, General Order No. 51, schedules of its rates, fares, charges and classifications charged and collected by it in its service as a common carrier. Every transportation company to which General Order No. 47 does not apply, shall file the rates, fares, charges and classifications in effect on August 27, 1917, when chapter 213, statutes 1917, became effective, or such rates, fares, charges and classifications as have since been lawfully filed with the Railroad Commission.

No such transportation company shall charge, demand, collect or receive a greater or less or different compensation for the transportation of persons or property, or for any service in connection therewith, than the rates, fares and charges applicable to such transportation as specified in its schedules filed and in effect at the time; nor shall any such transportation company refund or remit in any manner or by any device any portion of the rates, fares or charges so specified, except upon an order or permission from the commission, nor extend to any corporation or person any privilege or facility in the transportation of passengers or property except such as are regularly and uniformly extended to all corporations and persons.

No transportation company shall, directly or indirectly issue, give or tender any free ticket, free pass, or free or reduced rate transportation except to its officers, agents, employees, and member of their families or for charitable or patriotic purposes.

2. Time Schedules.

Every transportation company shall, within thirty (30) days from the date of this order, file with the Railroad Commission two copies of a working time schedule. Such schedule shall be typewritten or printed on good paper at least eight and one-half by eleven inches in size. Such schedule shall show the name of the operating company, the date and hour effective, the time of arrival and departure from and at all termini, and time of departure from all intermediate points between termini; also distance between all stops scheduled to be made either regularly or on application by intending passengers. A copy of time schedule shall be posted at each terminus and at all intermediate stations where tickets are sold, and a copy of such schedule shall be in the possession of each operator or driver of any vehicle used in the transportation of passengers. Time schedules as filed with this commission and posted for the information of the public must be strictly adhered to in the operation of passenger-carrying vehicles.

Whenever a change is made by a transportation company in the schedule time of arrival or departure of any regular passenger-carrying vehicle, such information shall be posted by such transportation company in a conspicuous place at each terminus, at each intermediate point where an agency is maintained, and filed with this commission at least five days before the change is to become effective.

Whenever a change in time schedule is to be made by a transportation company which will effect a reduction in the number of passenger vehicles operated over any scheduled route or which will effect a reduction in the amount of passenger vehicle service rendered at any terminal station or intermediate stop, such transportation company must submit to the Railroad Commission at least thirty (30) days before the change is to become effective an approximate time schedule outline showing the proposed reduction in service. The approval of the commission must be received for such reductions in service before such time schedules are filed with the commission as hereinabove provided.

3. Tickets.

No transportation company may accept for passage via its line any ticket other than its own issue, except it be a coupon of a through joint ticket reading via its line issued by a connecting carrier or in case where optional route arrangements are provided for under the terms of joint tariffs on file with the commission and in which tariffs the line honoring is shown as a participating carrier.

No transportation company may, in any manner, pay a commission to any party or person, ticket agent or ticket agency, for the sale of tickets, unless a bona fide contract or agreement has been extended making such party the lawful agent of the transportation company, and copy of such contract or agreement has been filed with and approved by the commission; party appointed becomes the agent of the transportation company and as such will be held responsible as its agent. If any part of the compensation paid by a transportation company to such agent is used either directly or indirectly, in such way as to reduce for any person the lawful tariff

charges of such transportation company causing or permitting such departure from tariff charges shall be subject to the penalties set forth in section 8, chapter 213, statutes 1917.

4. Safety Rules and Operating Regulations.

Every transportation company shall, within thirty (30) days from the date of this order, put into effect and comply with the following safety rules and operating regulations:

(1) *Maintenance.* Every motor vehicle shall be maintained in a safe and sanitary condition at all times and shall be at all times subject to the inspection of the commission and its duly authorized representatives.

(2) *Speedometers.* Every motor vehicle shall be equipped with a standard speedometer which shall be maintained in good working order.

(3) *Inside Lights.* Every motor vehicle used in the transportation of passengers and having a covered top or top up, shall maintain a light or lights of not less than two candle power each within the vehicle and so arranged as to light up the whole of the interior of the vehicle, and such light or lights shall be kept constantly lighted between the hours of sunset and sunrise at all times when vehicle is occupied by passengers.

(4) *Extra Tires.* Every motor vehicle used in the transportation of passengers shall when leaving either terminus be equipped with at least one (1) extra serviceable tire.

(5) *Brakes.* Every motor vehicle shall be equipped with satisfactory brakes and such brakes shall at all times be maintained in good condition and with a braking power sufficient to lock the rear wheels of said vehicle when brakes are fully applied and vehicle is operated at a speed of ten miles per hour.

(6) *Skid Chains.* Every motor vehicle used in the transportation of passengers shall at all times carry a set of skid chains which shall be applied to the rear wheels whenever necessary to prevent skidding.

(7) *Warning Devices and Fire Protection.* Every motor vehicle shall be equipped with a suitable horn or other similar warning device.

Every motor vehicle used for the transportation of passengers shall be equipped with a liquid fire extinguisher of a design or type approved by the commission and such extinguisher shall be kept in satisfactory operative condition at all times.

(8) *Age and Competency of Drivers of Motors.* Drivers of vehicles shall be at least twenty-one (21) years of age, of good moral character, shall be fully competent to operate the vehicles under their charge and shall hold license from the State Motor Vehicle Department as required by section 24, paragraph (a) of the Motor Vehicle Act.

(9) *Use of Intoxicating Liquor.* No driver or operator of any vehicle carrying passengers shall drink any intoxicating liquor during the time he is on duty or at any time use intoxicating liquor to excess.

(10) *Use of Tobacco.* No driver or operator of any motor vehicle carrying passengers shall smoke any cigar, cigarette, tobacco or other substance in such vehicle during the time he is driving the vehicle.

(11) No transportation company owning, controlling, operating or managing any motor vehicle used in the transportation of persons or property as a common carrier for compensation shall cause or call any driver or operator of such motor vehicle to work as driver or operator for more than a maximum of ten (10) hours in any twenty-four (24) hour period.

(12) *Obligation to Carry Passengers.* No driver or operator of any motor vehicle for passenger transportation shall refuse to carry any person offering himself or herself at any regular stopping place for carriage and who tenders the regular fare to any regular stopping place on the route of said motor vehicle or between the

termini thereof unless at the time of such offer the seats of said motor vehicle are fully occupied; provided, however, that the driver or operator of such motor vehicle may refuse transportation to any person who is in an intoxicated condition or conducting himself in a boisterous or disorderly manner or is using profane language.

(13) *Overcrowding of Vehicles.* No motor vehicle used in the transportation of passengers shall be allowed to carry more passengers than the rated carrying capacity as filed with the commission. Drivers and operators will not be permitted to allow passengers to ride on the running boards, fenders or any other part of the vehicle than the seats thereof.

No driver or operator of a motor vehicle used for passenger traffic shall permit or allow on the front seat of such motor vehicle more passengers than the seat is designed to carry, exclusive of the driver; or permit or allow any passenger to occupy any other portion of said vehicle forward of the back of the driver's seat.

No passenger shall be allowed to sit on the front seat to the left of the driver if a left-hand drive motor vehicle, or to the right of the driver if a right-hand drive motor vehicle.

No more than one passenger shall occupy the front seat of any motor vehicle with a touring car body, operated by center control.

(14) *Trailers.* Except when specially authorized by the Railroad Commission, no motor vehicle used in the transportation of passengers shall be operated or driven with any trailer or other vehicle attached thereto; except in case a vehicle becomes disabled while on a trip and is unable to run from its own power, such disabled car may be towed to the nearest point where repair facilities are available.

(15) *Loads on Running Board.* No motor vehicle used for the carriage of passengers shall be operating, carrying or transporting any luggage, baggage, package, trunk, crate or other load which shall extend more than eight inches beyond the running board of said motor vehicle.

(16) *Jurisdiction Over Regulations.* These rules and regulations shall prevail over and supersede every county or municipal rule or regulation in conflict therewith but shall not be construed to prevail over or supersede any other rule or regulation lawfully in effect.

PRACTICES AND METHODS.

Considerable complaint having been received relative to the practice of leasing cars and controversies between drivers of cars and agencies by whom drivers were employed, the Railroad Commission initiated a proceeding on its own motion to investigate the practices and methods of transportation companies as defined in chapter 213, laws of 1917, with reference to the leasing of transportation equipment. Public hearings were held in Los Angeles on March 5, 1918, and in San Francisco on March 6, 1918, and on April 17, 1918, the Railroad Commission issued its Decision No. 5318 in Case 1202, the order in the proceeding reading as follows:

It is hereby ordered that, effective one hundred and twenty (120) days from the date of this order, all transportation companies as defined in chapter 213, laws of 1917, shall either own their equipment (proprietary control being deemed ownership) or lease such equipment for a specified amount on a trip or term basis, the leasing of equipment not to include the services of a driver or operator. All employment of drivers or operators of leased cars shall be made on the basis of a contract by which the driver or operator shall bear the relation of an employee to the transportation company by whom such operator or driver is engaged.

The practice of leasing equipment or employing drivers or operators on the basis of compensation on a percentage basis and dependent on the gross receipts per trip or for any period of time is hereby prohibited from the effective date hereof.

It is further ordered that the status of the Star Auto Stage Association, as set forth in the foregoing opinion, be made the subject of further inquiry, investigation and subsequent order of the commission.

The commission hereby reserves the right to make such other and further orders in this proceeding as to it may appear right and proper or as may be required in the regulation of the matter of leased equipment of transportation companies as defined by chapter 213, laws of 1917.

The records of the Railroad Commission show 625 passenger and 136 freight tariff filings in effect as of June 30, 1918, representing the activities of approximately 1,000 carriers of this classification. Two hundred and eighty-seven tariffs were canceled during the fiscal year ending June 30, 1918, representing the withdrawal of approximately 250 carriers from the business.

The regulation of transportation companies of the character defined by chapter 213, laws of 1917, has resulted in a material increase in the duties of the commission, as will be represented by the record of formal and informal matters requiring attention.

FORMAL PROCEEDINGS.

Applications.

To issue stock, bonds or notes.....	6
To sell, purchase, lease or mortgage property.....	5
To increase rates.....	10
To secure certificate of public convenience and necessity.....	229
To abandon or reduce service.....	2

Complaints.

Regarding service and facilities.....	6
Regarding operation, abandonment or transfer.....	6

Total	264
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INFORMAL PROCEEDINGS.

Rates	21
Service	65
Refunds	12
Loss and damage	8
Rules and regulations	2
Violation of law	29
Competition	35

Total	172
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In addition to the matters listed under formal and informal proceedings, many hundreds of letters requesting information or advice have been handled and also the inquiries of the public and stage operators which are made directly at the office of the commission. The commission has through its service department inspectors, inspected

over four hundred stages as to compliance with the necessary equipment required by the commission's operating rules and safety regulations.

The entire additional work placed upon the commission by the jurisdiction imposed by the legislature has been handled without any increase in the number of employees, and the regulation of this class of transportation companies is rapidly approaching the standard required of other utilities subject to the jurisdiction of the commission.

The drastic reduction in the number and frequency of passenger trains now operated under war conditions, the diversion of short haul freight to automobile truck lines, the increased production of agricultural products in communities heretofore considered remote from transportation service, have all materially increased the desire of the public for service by motor transportation, both for passengers and freight, and it is apparent that the work of the Railroad Commission in the regulation of this class of common carriers will be increased in future.

CHAPTER VII.

GAS AND ELECTRIC DIVISION.

The scope of the commission's activities has remained unchanged during the past year as regards gas and electric utilities of the state. There have been very few applications brought before the commission to decrease the rates of any utilities but, on the other hand, the rapidly rising prices of labor and materials of all kinds, especially fuel oil, entering into the construction and operation of gas and electric utilities has resulted in the filing of applications for increase in rates by practically every gas and electric utility in the state.

The further increase in the price of fuel oil has been the direct cause of most of these applications as a consequence of which the commission has received and acted upon more cases and applications than ever before in its history. In addition, the commission made, upon its own motion, an investigation of the operations of all electric utilities (Case 1176) with a view of determining what steps, if any, should be taken to increase the hydroelectric output either by more economical use of their present facilities or by the development of additional power to the end that there be no shortage of power to themselves or the public, this shortage being brought about by the excessive demand made upon the utilities by new war industries, and also by the lack of precipitation for the season 1917-18. A similar proceeding to investigate the construction and operation of gas utilities was also started.

GAS AND ELECTRIC RATE CASES.

During the past year the commission has issued important rate decisions affecting the following companies:

Applications for Rate Increases.

Company	Nature of application	Territory affected
Pacific Gas and Electric Company.....	Gas.....	San Francisco.
Southern Sierras Power Company.....	Electric.....	San Bernardino.
Southern California Edison Company.....	Electric.....	San Bernardino.
Western States Gas and Electric Company.....	Gas.....	Stockton.
Central California Gas Company.....	Gas.....	Visalia.
River Bend Gas and Water Company.....	Gas.....	Parlier.
San Joaquin Light and Power Corporation.....	Electric.....	Fresno.
Oakdale Gas Company.....	Gas.....	Oakdale and Riverbank.
San Diego Consolidated Gas and Electric Company.....	Gas.....	San Diego.
Sacramento Gas Company.....	Gas.....	Sacramento.
Pacific Gas and Electric Company.....	Gas.....	Palo Alto.
Contra Costa Gas Company.....	Gas.....	Martinez.
Northern California Power Company.....	Gas.....	Red Bluff.
Western States Gas and Electric Company.....	Gas.....	Eureka.
Southern Counties Gas Company.....	Gas.....	Orange County.
Southwestern Gas Company.....	Gas.....	Riverside.
Pacific Gas and Electric Company.....	Gas.....	San Jose.
Holton Power Company.....	Gas.....	El Centro.
Pacific Gas and Electric Company.....	Gas.....	General.
San Joaquin Light and Power Corporation.....	Electric.....	Fresno.
Fowler Gas Company.....	Gas.....	Fowler.
Jackson Gas Light Company.....	Gas.....	Jackson.
Pacific Gas and Electric Company.....	Electric.....	Entire system.
Great Western Power Company.....	Electric.....	Entire system.
City Electric Company.....	Electric.....	San Francisco.
Ukiah Gas Company.....	Gas.....	Ukiah.
Coast Counties Gas and Electric Company.....	Gas.....	Santa Cruz.

The following applications for increased rates are also pending and decisions on same are expected to be out shortly:

Company	Nature of application	Territory affected
California Telephone and Light Company.....	Gas.....	Santa Rosa.
Madera Gas Company.....	Gas.....	Madera.
Needles Gas and Electric Company.....	Gas and electric	Needles.
Turlock Gas Company.....	Gas.....	Turlock.
Sierras and San Francisco Power Company.....	Electric.....	Entire system.
Southern Counties Gas Company.....	Gas.....	Long Beach and Santa Monica.
Southern Sierras Power Company.....	Electric.....	Entire system.
Mount Whitney Power and Electric Company.....	Electric.....	Entire system.

The above applications and decisions directly affect practically all electric and gas consumers in the northern and central part of the state. The most important of the above are probably the decisions rendered in connection with the Pacific Gas and Electric Company, Great Western Power Company and City Electric Company's application for increase. The increase in electric revenue alone for the above-named companies amounts to approximately \$2,800,000.00 annually. A blanket increase of 10 per cent in the bills of state, county and

municipal departments for lighting and power was authorized. Energy sold to electric railways and to other electric companies at wholesale is raised one-tenth of a cent a kilowatt hour.

The Pacific Gas and Electric Company alone will net \$2,000,000.00 more a year than under the old rates. Increases granted to the Great Western Power and City Electric Companies will provide more than \$800,000.00 additional revenue, part of which, however, the commission has ordered used for depreciation reserve.

By the terms of the order all discriminations in rates paid by consumers existing on account of competition in the large cities and on account of old contract rates have been removed. This will place all consumers who have heretofore enjoyed special rates on a par with other consumers, and in the future all consumers will pay the schedule rates for their class plus the surcharges added today.

No rate increases were allowed the Great Western Power Company or the City Electric Company on power furnished to electric railways or public utilities at wholesale rates.

The most important applications now pending are those of the Southern Sierras Power Company, Sierra and San Francisco Power Company and Mount Whitney Power and Electric Company for increase in electric rates over their entire systems.

The decisions on the above are expected to be rendered shortly.

SERVICE EXTENSIONS AND BETTERMENTS.

Owing to the increased cost of labor and materials entering into the construction of gas and electric extensions, such betterments have been curtailed to a large extent over the preceding year, the companies finding it practically impossible to make such extensions on the same basis of return as heretofore. After a somewhat exhaustive investigation into the conditions as exist on the systems of the Mount Whitney Power and Electric Company and the San Joaquin Light and Power Corporation, the commission has determined that a gross return of $33\frac{1}{3}$ per cent would be required to justify the extension and are applying this same percentage in the case of other smaller companies whose operation has as yet not been investigated. It is highly probable, however, that in the near future, owing to the further increased cost of materials and higher demands made by labor, also increased operating expenses of all kinds, that this figure of $33\frac{1}{3}$ per cent will not be sufficient to meet all requirements.

IMPORTANT CONSTRUCTION WORK DURING THE YEAR.

Pacific Gas and Electric Company: During the past year this company has completed a 3,750 kilowatt plant at Lake Spaulding Dam, designed to operate on the varying head of the water in the reservoir.

They have also increased the height of this dam from 225 to 260 feet, thereby practically doubling the storage capacity. They have also been actively engaged in the construction of the Stockton-Mission San Jose transmission line. This line is very necessary to relieve the voltage conditions of the Southern District, and also will enable them to bring in the power from the Northern California Power Company's system recently contracted for.

Great Western Power Company: This company has not completed any important work during the past year. Efforts are now under way, however, to finance what is known as Plant No. 5 on the Feather River. This plant, when developed to its ultimate capacity, will produce 240,000 kilowatts at 60 per cent load factor at a cost in the neighborhood of \$35,000,000.00, including transmission lines into the Bay District. It is not probable that any portion of this work can be completed under three years.

Sierra and San Francisco Power Company: During the past year this company has completed the installation of a 9,000 kilowatt steam turbine in their North Beach steam plant. They have also secured authorization for \$1,000,000.00 bond issue to complete certain developments recommended by the commission as follows: Additional penstock at Stanislaus to reduce the present losses 10 per cent; a new plant at Upper Stanislaus of 9,000 kilowatt capacity; the enlargement of the main flume, thereby increasing capacity by 50 second-feet; the completion of Big Dam reservoir to have storage capacity of 16,000 acre feet.

The net result of these developments being an addition of 12,000 kilowatts to the present peak capacity of the system and an additional output of 78,900,000 kilowatt hours, representing a saving of possibly 395,000 barrels of oil annually. The \$1,000,000.00 bond issue will cover all of the above developments with the exception of Big Dam reservoir, it being the intention to cover this by subsequent bond issue.

Western States Gas and Electric Company: This company has made no important improvements during the year. In connection with the case of the *El Dorado Water Users Association* vs. the *Western States Gas and Electric Company*, the company submitted tentative plans for additional hydro development on the American River, which development would be of an ultimate capacity of 30,000 horsepower at a cost of \$3,500,000.00. The company proposes, however, to install only 10,000 horsepower in the first unit at a cost of \$2,500,000.00.

The decision rendered in this case leaves the matter open for the Western States to proceed with this development, using such water as will not be required by the irrigationists.

Northern California Power Company, Consolidated: This company has increased the output of its system to the extent of 4,000 to 6,000 kilowatts by a general overhauling of its conduits and waterways, reducing all leakages and losses to a minimum, and has other plans for further developments which will increase its capacity by another 6,000 kilowatts, all of these changes being in accordance with recommendations made by the gas and electric division of the commission after a thorough investigation of the company's system.

A contract has been executed and construction plans are now under way whereby the Pacific Gas and Electric Company will receive from the Northern California Power Company 8,000 kilowatts at 70 per cent load factor and an additional 4,000 kilowatts on a 50 per cent load factor at Colusa Junction.

The Northern California Power Company in turn will receive 8,000 kilowatts at 70 per cent load factor from the California-Oregon Power Company at Kennett. In order to accomplish this the California-Oregon Power Company is required to build 100 miles of 60,000-volt line from their Copco plant to Kennett and reinforce the Northern California Power Company's transmission line from Coleman to Colusa.

California-Oregon Power Company: This company has completed their dam at Copco and installed the first unit of 12,500 k. v. a. at a total cost of \$2,500,000.00. A second unit of 12,500 k. v. a. is on the ground ready for installation whenever a market justifies the same. In accordance with the agreement above mentioned, the company will extend their lines south and supply the Northern California Power Company at Kennett.

Southern California Edison Company: This company is working actively on their Kern No. 3 plant which will have an ultimate capacity of 30,000 kilowatts. The total cost will be approximately \$6,000,000.00 and of this about \$1,500,000.00 has been spent in driving tunnels. It will be about two years before the plant can be completed.

The company has also raised its dam at Huntington Lake, thereby doubling its reservoir capacity. It has completed a connection with the San Diego Consolidated Gas and Electric Company through a 5,000 kilowatt frequency changing set and is proceeding with the installation of a second unit of similar capacity. It has also completed an extension to Santa Barbara, accomplishing a saving in fuel oil, by shutting down the steam plant and creating additional power for industrial purposes. Previous to this connection, the steam plant was loaded to capacity.

An interconnection through the San Joaquin Light and Power Corporation and the Mount Whitney Power and Electric Company has been completed whereby current is supplied from the Edison Company's

Kern River plant over the San Joaquin corporation's lines to Strathmore at 60,000 volts, and stepped down at this point to 30,000 volts to connect with the Mount Whitney company, the capacity of this connection being 10,500 k. v. a.

Mount Whitney Power and Electric Company: This company has made no changes on its system with the exception of the interconnection referred to above.

San Joaquin Light and Power Corporation: This company has completed the installation of its Plant No. 2 of 3,000-kilowatt capacity and has also installed 3,000-kilowatt generator in the Kern River plant, replacing the former units of 1,200 kilowatt capacity. It also has plans under way for installation of a 1,000-kilowatt generator at Crane Valley dam for operation on the varying head of the reservoir, and another 500-kilowatt unit at the forebay of Plant No. 1, taking advantage of a drop of 112 feet in the conduit line.

Southern Sierras Power Company: This company has made an extensive overhauling of the entire transmission line in order to better the service in the Imperial Valley and installed a bank of transformers at Bishop to tie their Nevada line in with the Southern Sierra Company's line and economize in the use of water.

The company has also installed a plant at Rush Creek of 10,000-kilowatt capacity and rebuilt the line from Rush Creek Plant to Bishop, reducing losses and enabling it to tie this 10,000-kilowatt in with the Southern Sierras' system. The commission has authorized the financing and construction of the following work: Diversion of Birch Creek temporary plant at No. 1, 1,500 kilowatts; installation of an additional 1,500-kilowatt unit at Plant No. 5; increasing the storage on Rush Creek by 3,500 acre-feet.

All of the changes will result in the addition of 3,000-kilowatt peak capacity or 31,000,000 kilowatt hours annually, representing a saving of approximately 148,000 barrels of oil at a cost of \$436,920.00.

San Diego Consolidated Gas and Electric Company: This company has made no important changes other than that of connecting with the Southern California Edison Company referred to above.

CONSOLIDATION AND INTERCONNECTION OF SYSTEMS.

During the past year there have been only a few consolidations of electric companies:

The Southern California Edison Company purchased the Ventura Power Company.

The Southern Sierras Power Company absorbed the following: Corona Gas and Electric Company, Bishop Light and Power Company, Coachella Valley Ice and Electric Company, Holton Power Company.

There has also been worked out and put into effect a very comprehensive system of interconnection throughout the various power companies in the state for the purpose of conservation of fuel oil and to prevent shortage in power. Certain new connections have been made and existing facilities have been improved in order to facilitate the transfer of energy as follows:

The steam plants of the Pacific Gas and Electric Company, Sierra and San Francisco Power Company, and Great Western Power Company have been operated under the control of a single load dispatcher to the best advantage of all concerned.

The Northern California Power Company has extended its lines and connected with the Western States Gas and Electric Company at Weaverville. This connection is capable of transferring about 2,000 kilowatts.

Pacific Gas and Electric Company, Northern California Power Company and California Oregon Power Company have entered into agreement for an exchange of power, arrangements for which are under way. The capacity of the transfer is approximately 12,000 kilowatts.

The Pacific Gas and Electric Company, Sierra and San Francisco Power Company and the Great Western Power Company are interchanging hydro-electric power in San Francisco through Martin, Bay Shore and North Beach stations.

The Southern California Edison Company, San Joaquin Light and Power Corporation and Mount Whitney Power and Electric Company have a working agreement whereby power is transferred from the Edison Company's Kern River plant to the San Joaquin Light and Power Corporation's 60,000-volt system near Magundon Station, thence delivered to Mount Whitney Power and Electric Company at Strathmore. The capacity of this connection is 10,000 kilowatts.

The Southern California Edison Company and San Diego Consolidated Gas and Electric Company have completed a connection whereby the Southern California Edison Company, by means of a frequency changing set delivers 5,000 kilowatts to the San Diego Consolidated Gas and Electric Company. A second 5,000-kilowatt set will be installed this fall.

RATE FILING AND INFORMAL MATTERS.

The following statement shows the work accomplished in connection with the handling of informal complaints, filing of rate schedules, personal interviews with complainants and general routine of office work in this department for the year ending June 30, 1918:

Total number of informal complaints received.....	657
Total number of informal complaints disposed of.....	706
A segregation of the different complaints received is as follows:	
Gas service conditions.....	66
Electric service conditions.....	237
Gas rates.....	12
Electric rates.....	28
Gas extensions	69
Electric extensions	245

657

The number of informal complaints filed against the larger public utilities throughout the state is as follows:

Pacific Gas and Electric Company-----	168
San Joaquin Light and Power Corporation-----	81
Los Angeles Gas and Electric Corporation-----	40
Mount Whitney Power and Electric Company-----	60
Great Western Power Company-----	31
Northern California Power Company, Consolidated-----	14
Southern California Edison Company-----	65
Southern Counties Gas Company-----	99
Coast Valleys Gas and Electric Company-----	12
Southern California Gas Company-----	17
Calistoga Electric Company-----	4
Midland Counties Public Service Corporation-----	6
San Diego Consolidated Gas and Electric Company-----	11
California-Oregon Power Company-----	3
California Telephone and Light Company-----	10
Sierra and San Francisco Power Company-----	10
Southern Sierras Power Company-----	9
Holton Power Company-----	8
Small companies -----	99

This does not include 701 informal complaints not recorded, but which were adjusted personally or by telephone with the utility in question.

On numerous occasions informal complaints are received, both written and verbal, which are unmerited. These are usually made through a lack of understanding on the part of complainants, who are generally satisfied with a thorough explanation.

There were 3,008 rate schedules filed, and it is the policy of this department to carefully check each separate rate sheet before its acceptance for filing.

Answers to Inquiries. Four thousand thirty-eight have called at this office with requests for information in regard to rate matters, service conditions, etc. No record has been kept of the requests by telephone for like information, nor does this include the same requests made by mail.

CORRESPONDENCE AND MISCELLANEOUS.

Letters numbering 4,328 were written in connection with informal complaints requesting information pertaining to rates, general orders, decisions, etc. No record has been kept of the great quantity of rate contracts, etc., which have been checked and filed.

MUNICIPAL GAS AND ELECTRIC SYSTEMS.

During the past year there have been four applications made by small towns requesting the commission to fix the value for condemnation proceedings of the distributing systems of the utilities as follows:

City of Merced, electric and gas distribution systems.

City of Oroville, electric and water.

City of Redding, electric.

City of Glendale, gas.

In addition to the above cases, the city of Pasadena has discontinued service from the city of Los Angeles municipal system and has signed an agreement with the Southern California Edison Company. The city of Los Angeles, although it has sufficient money and unsold authorized securities on hand to enlarge the generating capacity and thereby materially relieve the existing shortage and conserve an immense quantity of fuel oil, all of which would be directly in line with the national need at this critical period, has refused to do so on the ground of certain legal restrictions in their charter requiring the city to construct or acquire its own distribution system before enlarging its generating capacity.

RECONSTRUCTION OF OVERHEAD ELECTRIC LINES.

Chapter 499, statutes of 1911, as amended by chapter 600, statutes of 1915, provided for the reconstruction of pole lines in conformity with the standards therein prescribed within a period of five years, which time elapsed on April 22, 1916. Under the law as originally enacted, no particular governmental authority was delegated to administer its enforcement. This lack of supervision was removed by the amendment whereby the Railroad Commission is instructed to inspect all lines and equipment covered by the provisions of the act and to see that all its requirements are properly enforced. The commission is given further power to grant at its discretion such additional time as appears to be necessary to complete the changes required for a full compliance with the act and to order such further additions or changes as it deems necessary for the safety of employees and the general public.

Prior to April 22, 1916, the various electric utilities, electric railways, municipalities and private concerns affected by the provisions of this statute, known as the "Safety Act," were fully notified by the commission in regard to its requirements and advised that unless their lines completely conformed therewith it would be necessary for them to make formal application for permission to delay completion of the necessary changes to bring their equipment into full conformity with the law, during such extension of time as they might deem necessary. As a consequence 53 formal applications were received from the various

electric utilities, electric railroads and municipalities operating electric distribution systems. Public hearings were held in these matters during July and August, 1916, at which the electrical workers' labor organizations were represented. From the testimony in these cases it became apparent that, although most of the companies had observed the standards prescribed where new work or reconstruction for other purposes was concerned, in many cases even this much observation of the law had been neglected. Very little reconstruction was found to have been done solely for the purpose of complying with the law.

It also became apparent that, through a lack of understanding of the law, many erroneous interpretations had been placed upon its requirements, particularly among the smaller utilities. Obviously definite instruction to the engineers of the utilities was required and arrangement was immediately made for engineers of our gas and electric department to make personal inspection of all systems, accompanied by the proper representatives thereof. The requirements of the law have been discussed and illustrated on the ground and a significant benefit to all parties has resulted. These inspections continued throughout the fiscal year 1917, and well into the year 1918, when practically every utility in the state had been visited.

Many of the smaller companies have reported their systems completely reconstructed, and in compliance with the requirements of the law, and in a few instances final inspections have been made. In order to make these final inspections as economically as possible, it has not been the policy of the commission, in general, to cause such inspection to be made immediately upon receipt of the report of compliance, but to await the completion of such work by all the companies in a given territory, and then cover the group in one trip of the engineer.

The larger companies, as a result of the formal proceedings held in 1916, were granted, in general, approximately three years additional time within which to complete this work. During the latter part of 1917 it began to be quite generally expressed by representatives of these companies that they would be unable to carry on the schedule prescribed for the completion of the work on account of the abnormal conditions created by the war, particular stress being placed upon the condition surrounding labor and material.

As early as December, 1917, formal application was received from one company for an order granting them additional time of two years. Early in 1918 requests for additional time began coming in, some being informal in character, others formal. Some of the requests have been for a definite time extension, while others have asked that the prosecution of the work be deferred "until after the war." In cases where

original proceedings in the matter were formal, it has been necessary to ask the companies to file formal applications. In the case of the smaller companies where the matter has been handled informally from the beginning, it has been the policy of the commission to grant, without formal proceedings, additional time where it has been shown that the company is acting in good faith, and that progress in the work has been made a serious burden on account of war conditions.

The following table gives a list of the companies that have made formal application and the additional time asked by each:

Company	Time originally granted (years)	Additional time requested
Los Angeles Gas and Electric Company-----	3	"reasonable extension."
Southern California Edison Company-----	3	"reasonable extension."
Pacific Light and Power Corporation-----	3	"reasonable extension."
Ventura County Power Company-----	2½	"reasonable extension."
Mount Whitney Power and Electric Company-----	3	"reasonable extension."
H. G. Lacey Company-----	1½	"reasonable extension."
San Diego Consolidated Gas and Electric Company-----	3	"until after the war."
Pacific Electric Railway-----	3	"until after the war."
City of Glendale-----	2	"until after the war."
Pacific Gas and Electric Company-----	3	"reasonable extension."
Western States Gas and Electric Company--		
Stockton District-----	2	"12 or 18 months."
Richmond District-----	2	"12 or 18 months."
Eureka District-----	2	"two years."

The present plan is to hold two hearings, one in Los Angeles where the southern companies will be heard, and one in San Francisco for the northern companies.

CHAPTER VIII.

WATER UTILITIES.

Water is, and has been since the time when the early settlers arrived in California, first in importance, due to the arid and semiarid climatic conditions. Without water the development of this state is impossible. From the time when the first ditch in California was constructed to irrigate the pueblo lands in the lower San Diego Valley to the present, with its vast irrigation and water systems, the ebb and flow of prosperity in this state has been almost wholly dependent upon the available water supply. Mining, irrigation, the growth of cities and industries are dependent upon having an adequate and plenteous water supply. Thus, the problem of supplying sufficient water for irrigation and other uses stands pre-eminent during the present season of extreme drought. Nature has during the present season given this state the smallest quantity of water of any year of record.

That "food will win the war" has been brought forcibly home to the people of California and all have put forward the best efforts to produce as much food as possible. War gardens were planted and the acreages of various crops increased to such an extent that the normal water supply would have been taxed to meet the demands. War industries sprang up and have increased to an appreciable extent the demands on domestic water supply systems. To meet this increased need for water, the state found itself at the beginning of the season with a supply smaller than ever before known. It became the task of this commission to derive from the small available water supply its greatest efficiency and, even further, in many instances, in order to have a sufficient quantity for the necessary demands of life, it became necessary to carefully conserve, and require that all waste and nonessential uses be discontinued.

To further complicate conditions, the scarcity of labor and materials because of war demands, effectually prevented extensions and enlargements except where urgent need existed. Difficulties of financing during the war period, the scarcity of labor and materials and their high cost and the necessity of increasing the supply available have made it necessary for utilities to apply to the Railroad Commission for rate increases.

It was therefore necessary to require the water utilities to operate at the highest efficiency on the one hand and, on the other, in order that the utilities might be enabled to give service and not be financially wrecked by war conditions, it became necessary in many instances to

increase the rates. In each rate or service proceeding, detailed investigation was made into the records, financial and operating conditions of the company involved, the expenditures being carefully scrutinized to determine the necessity and justness of the increase, extensions, enlargement of system, bond issues, etc. In a number of instances, applications for rate increases were found unjustifiable. Exorbitant and unfair rates have been reduced and fair and reasonable rates established in their stead.

HYDROELECTRIC POWER.

Hydroelectric power has been in great demand and the power situation very acute, as outlined in another chapter in this report. This is due to the largely increased demands for war industries and the scarcity of water. The power shortage directly affects irrigation and domestic water supply, because power companies with large impounding reservoirs retain all water possible to relieve their shortage and to meet the increased power demands. This reduced the flow in streams and water users below the reservoirs suffered. This situation was met in conjunction with the power director and all possible relief afforded.

We find a situation unparalleled in the history of California of having a year of maximum demand and minimum water supply. A year when every effort was made to increase production for patriotic reasons and when nature was extremely parsimonious of water.

Service, rates and the financing of both domestic and irrigation water utilities required increased attention and the magnitude of the work in this department has greatly increased. Constructive and progressive work has been furthered by orders and recommendations. In formal proceedings, extensions and betterments to service have been ordered, careful consideration being given to restricting unnecessary construction during the period of the war. Plants in rundown and unsatisfactory condition have been improved upon specific orders requiring betterments.

The hydraulic division of this commission made a report to the commission calling attention to the impending shortage of water for irrigation and domestic use and recommending remedial action. It was pointed out that the flow to be anticipated during the latter part of the year from streams feeding the Sacramento Valley would be only approximately 25 per cent of normal. The Yolo Water and Power Company, a large irrigation water supply company in Yolo County, made provision, through the action of the United States Food Administration, with the consent of this commission, for obtaining an emergency water supply from Clear Lake by the installation of a large pumping unit. This enabled the ranchers in Yolo County to increase

production by at least 10,000 acres of rice. The supply of the Sacramento Valley West Side Canal Company became so decreased because of operating conditions that it could not meet the demands made upon it for the crops already planted. Investigation was made and the company was ordered to increase its efficiency of operation, one of the hydraulic engineers of this commission being placed upon the system to enforce the order and suggest means of more efficient operation.

ADING CROP PRODUCTION.

The Great Western Power Company, owing to the shortage of water for power, impounded a large portion of the flow of the Feather River in its Lake Almanor reservoir and retained it as a safety factor for the operation of its electric plants during the latter part of the season. The small quantity of water flowing in the Feather River was insufficient to meet the demands of irrigators under the Sutter-Butte Canal Company system and the system of the Western Canal Company. In conjunction with the power administrator, arrangements were made for discharging a sufficient quantity of this impounded water to care for the crops under these systems. The Sutter-Butte Canal Company delivers water to some 19,000 acres of rice and 20,000 acres of general crops, such as alfalfa, fruits, etc. The Western Canal Company delivers water to some 11,000 acres of rice and 2,000 acres of general crops. In this manner food production was increased. The distribution of the water was placed under the control of a representative of this commission, who also represented the United States Food Administration and the power director.

The low flow of streams caused the various public utilities diverting water from them to endeavor to obtain as large a quantity as possible for their own purposes. In many instances, power, irrigation and domestic water supply utilities clashed as to the quantity of water to which each had a right and the problem was presented of adjudicating between these rights or securing the consent of all the parties concerned to an equitable division of the water. This situation suggested to the hydraulic division the advisability of so coordinating all state agencies that final action could be taken in matters involving not only public utility control of water utilities but also diversions from the streams. It was suggested "that this commission take the initiative and request an executive order creating a commission or committee of qualified state bodies or officials to co-operate with the federal authorities or that an invitation be given to a federal official to be a member of this board and that this board exercise summary control over all water supplies of the state used to any extent in irrigation of crops."

VALUATION WORK.

The tabulations included in this report show in detail the appraisals made by the hydraulic division of the commission. These appraisals entailed the taking of detailed inventories, the compilation of unit costs and the submission of the appraisal at the hearing held, together with evidence relating to the essential features of the various water utility plants involved. Since March, 1912, appraisals of water utility properties have been made for which the total estimated cost new was found to be \$48,914,119.00. From the standpoint of total property value, the railroad properties valued by the engineering department of this commission stand highest and the water properties next among all classes of public utilities.

A number of cities have acquired the water utility systems supplying their inhabitants, or a portion thereof, with water for domestic purposes, which required that appraisals be made. Among these are San Diego, Los Angeles, Calistoga and Glendale.

INFORMAL COMPLAINTS.

In addition to the formal complaints which have been handled by the hydraulic division, a large number of informal complaints have been cared for, some of which required more attention and time than formal complaints. The work of handling informal complaints requires a very large proportion of the time of the force of the hydraulic division. More than 500 complaints and grievances have been adjusted in this manner. These complaints vary in importance from the adjustment of very small bills to arrangements for improvements to service or delivery of water for irrigation, and in one instance involved as many as 40,000 acres of land. Consumers who believe that their bills are exorbitant may, by writing a letter to the commission, have the matter investigated and the bill adjusted. Other complaints in the matter of rates, bills, installations, extensions, cancellation of service, refunds, rules, regulations, rights of way and franchises are taken up with utilities and adjusted.

Rules and regulations are inspected and altered to conform with the orders and practices of this commission and the utility is required to file the corrected schedules, which are then permitted to be put into effect.

The work of the hydraulic division has very largely increased during the past year and the present prospects are that it will still further materially increase. Numerous service cases are now pending before this commission and all indications point to an increased number of applications for increases in rates, financing and transfers.

CHAPTER IX.

TELEPHONE AND TELEGRAPH.

The past year was noted for a large number of important proceedings involving the sale and transfer of telephone property, the purpose of which in several cases was to eliminate duplication of service.

The terms and conditions under which these sales and transfers are effected are prescribed by the commission, and in each case where duplication existed and consolidation was authorized a considerable saving in the cost of telephone service will result to the general public.

J. L. Bass was authorized to sell to D. H. Briggs a telephone line extending from Baird to Delamar, California.

The Pacific Telephone and Telegraph Company was authorized to sell to the United States Government for a nominal sum certain poles and wires within the Yosemite National Forest.

The Klamath Telephone and Telegraph Company was authorized to purchase and the Little Shasta Telephone Company, also known as the Montague-Butte Valley Telephone Company, to sell its telephone lines extending from Montague to Mount Hebron, California.

Delta Telephone and Telegraph Company was authorized to purchase the properties and business of the New Freeport Telephone and Telegraph Company and to issue stock in exchange therefor.

San Fernando Valley Home Telephone Company was authorized to sell to The Pacific Telephone and Telegraph Company all of its property and franchises in Glendale, Burbank, Tropic and territory adjacent thereto. In this proceeding it was proposed to replace the present dual service by consolidating the properties in such manner as to give service between all subscribers of each consolidated exchange and give each subscriber access to the toll lines of The Pacific Telephone and Telegraph Company and the United States Long Distance Telephone and Telegraph Company, where formerly long distance service was only available to the subscribers of the San Fernando Valley Home Telephone Company over the toll lines of the United States Long Distance Telephone and Telegraph Company and to the subscribers of The Pacific Telephone and Telegraph Company over the toll lines of The Pacific Company. Permission was given to eliminate the present free toll service established in this district when competition existed, which free toll service is not given in other localities.

MERGER OF SYSTEMS.

The Union Home Telephone and Telegraph Corporation was authorized to sell and The Pacific Telephone and Telegraph Company

to purchase its property and franchises in Anaheim, Colton, Highlands, Garden Grove, Fullerton, Rialto, Santa Ana, San Pedro, Tustin, Ventura and Wilmington, and territory adjacent thereto; and The Pacific Telephone and Telegraph Company was authorized to sell to the Union Home Telephone and Telegraph Corporation its property and franchises in the cities of Long Beach and San Bernardino. The main purpose of this proceeding was the consolidation of the various properties and the elimination of the present dual systems. The Pacific Telephone and Telegraph Company was authorized to acquire all properties of its competitor in Orange County, consisting of the exchanges at Anaheim, Garden Grove, Fullerton, Santa Ana and Tustin, and tributary territory, and was permitted to discontinue the free toll service established between exchanges. The Pacific Telephone and Telegraph Company acquired all of the property of the Union Home Telephone and Telegraph Corporation in the San Bernardino district outside of the city of San Bernardino, and the Union Home Telephone and Telegraph Corporation acquired all of the property of The Pacific Telephone and Telegraph Company within the city of San Bernardino. Free long distance service existing between exchanges in this district will likewise be abolished. The Union Home Telephone and Telegraph Corporation acquired most of the exchange property of The Pacific Telephone and Telegraph Company in Long Beach, The Pacific company to withdraw its exchange service, but to continue to furnish long distance service. The Pacific company acquired all of the property of the Union Home Telephone and Telegraph Corporation in Wilmington, San Pedro and Ventura. Long distance service over the toll lines of the United States Long Distance Telephone and Telegraph Company, and also over the lines of The Pacific Telephone and Telegraph Company, will be available to all subscribers of each consolidated exchange where formerly subscribers of the Union Home Corporation had access only to the lines of the United States Long Distance Company and subscribers of The Pacific company had access only to The Pacific company's toll lines.

FREE TOLL SERVICE ELIMINATION.

Reference is made to the elimination of free toll service between exchanges, as it was held to be bad practice to permit free switching between logical telephone areas, as such service is distinct from community service, and that, as the community subscribers seldom use the toll service, they should not be obliged to pay rates sufficient to maintain the same.

Mention was also made in this proceeding that the Railroad Commission does not favor competing telephone systems, due to waste, inefficiency and the undue cost of maintaining two systems, and that it

will look with favorable consideration on any equitable agreement toward consolidation of competing systems with its resultant improvements in service.

There are several other proceedings now pending before the commission which will result in consolidation of the few remaining dual systems now operating in California, in the event that the applications are favorably acted upon. The proceedings referred to are as follows:

Redondo. The Pacific Telephone and Telegraph Company to sell to the Redondo Home Telephone Company all property and franchises at Redondo Beach and vicinity.

Oxnard. The Pacific Telephone and Telegraph Company to sell and the Oxnard Home Telephone Company to purchase the property of the former company at Oxnard and vicinity.

San Diego. San Diego Home Telephone Company to sell to The Pacific Telephone and Telegraph Company for the sum of \$650,000.00 its entire property and franchises in the cities of San Diego, El Cajon, La Mesa and National City, and in the territory tributary thereto.

Santa Monica. The Pacific Telephone and Telegraph Company to sell and the Santa Monica Bay Home Telephone Company to purchase the telephone system and franchises of The Pacific Telephone and Telegraph Company in the cities of Santa Monica, Venice and the territory tributary thereto.

OTHER FORMAL PROCEEDINGS.

Authority to Establish Rates. Cheteo Southern Telephone Company. Application dismissed upon failure to furnish sufficient information to determine just and reasonable rates.

Interstate Telephone Company. An agreement under which reduced rates were permitted to certain rural subscribers having expired, authority was granted to place in effect the established rates for the service involved.

Stocks and Bonds. Tulare Home Telephone and Telegraph Company. Authorized to execute a deed of trust and issue thereunder \$15,000.00 6 per cent bonds.

Downey Home Telephone and Telegraph Company. Authorized to issue \$15,000.00 par value of capital stock and to use the same to retire \$15,000.00 face value of outstanding bonds.

Southwestern Home Telephone Company. Authorized to issue other securities in place of bonds and to provide for payment of floating debt.

Certificate of Public Convenience and Necessity. A certificate of public convenience and necessity was granted to The Pacific Telephone and Telegraph Company permitting it to exercise the rights conferred

under franchises authorizing the construction and operation of telephone systems at each of the several places, as follows:

Chico	Marysville	San Leandro
Colton	Orange	Sausalito
El Paso de Robles	San Rafael	Stockton
Fullerton	Santa Ana	Watsonville
Hermosa Beach		

A certificate of public convenience and necessity was also granted to Frank Pellissier and E. S. Moore to exercise the rights and privileges obtained under certain franchises permitting the construction and operation of a telephone and telegraph system in Mono and Inyo counties.

Discontinuance of Service. H. E. Bigelow Company. Authority asked to discontinue service between Cascada and Huntington Lake, Fresno County. Application dismissed upon applicant arranging for the continuance of service under conditions satisfactory to the commission.

I. F. Lown. Authorized to discontinue service on a line extending from Monterey to Del Monte Grove, from which three subscribers had been served, upon written consent of the subscribers to its withdrawal.

FORMAL COMPLAINTS.

E. A. Berry et al. vs. The Pacific Telephone and Telegraph Company. This was a matter in which a number of applicants requested telephone service; it was later dismissed, as it was agreed that the service would be provided.

A. V. Storer vs. Pomona Valley Telephone and Telegraph Union. This was a matter involving the return of a service connection charge of \$3.50 which is required from all applicants as a condition to installing a telephone and which is returnable upon service being retained for a period of twelve months. A dispute arose as to the return of this amount. The charge in this case was properly returnable and the utility was instructed to make proper refund.

City of Calexico vs. Imperial Telephone Company and The Pacific Telephone and Telegraph Company. It was alleged that inadequate and inefficient service was being rendered. Investigation was made of the equipment and service by the commission's engineers. It was agreed by the utilities to install what is known as common battery service which would furnish a greatly improved service. It was also ordered that the utilities take immediate steps to correct and overcome delays found to be prevalent in answering subscribers calls.

Miles P. Lane et al. vs. Santa Barbara Telephone Company. Complaint was made with regard to the rates and it was also alleged

that service was unsatisfactory. The rates concerning which complaint had been made were found to be not unreasonable or excessive. The utility was ordered, however, to take such steps as would satisfactorily improve the service of complainants.

J. O. McIntire et al. vs. The Pacific Telephone and Telegraph Company. Application for service was made by a number of farmers residing along the Kings River between Hanford in Kings County and the towns of Laton and Riverdale in Fresno County, who asked that service be furnished from the Hanford exchange. This was refused by the company for the alleged reason that some of the applicants were located outside of the area in which Hanford service is furnished. It was held that a telephone company is justified in drawing district lines between two different exchange areas and in refusing to serve a subscriber out of a particular exchange when such subscriber's residence or place of business is located in the area served by another exchange. In this case it was held that twenty-four hour service should be established (Sundays and holidays excepted) when it shall have connected to its Laton exchange eighty or more subscribers, but in doing so it should not be considered as establishing a precedent in extending the hours of service at other exchanges similar in number of subscribers, as conditions may not be such as to justify the additional expense incident thereto.

Emily Mackey et al. vs. California Telephone and Light Company. The utility in this case refused to install service to five applicants residing within two miles of the utility's established lines without the applicants assuming the greater part of the cost for providing the service.

It was held not unreasonable to require a telephone utility to extend, at its own expense, service to some five prospective consumers when the cost of such extension was approximately \$478.45 with an annual exchange revenue of \$105.00 and a total operating expense, including depreciation, of \$76.92.

The utility was directed to install service within thirty days, providing that each applicant would agree to take continuous service for a period of two years.

SAFETY LAWS.

The provisions of chapter 499, laws of 1911, as amended by chapter 600, laws of 1915, regulate the placing, erection, use and maintenance of electric poles, wires, cables and appliances and require the completion of the work within five years. This work is progressing in a satisfactory manner.

This act provides that extensions of time may be granted when it is shown to the satisfaction of the commission that the provisions of the act can not be complied with within the given time. Extensions of time were granted to the following companies after sufficient reasons had been shown to exist for the noncompliance within the time specified:

Fowler Independent Telephone Company.
 Home Telephone Company of Covina.
 Pomona Valley Telephone and Telegraph Union.
 Redonda Home Telephone Company.
 Santa Monica Bay Home Telephone Company.
 Whittier Home Telephone and Telegraph Company.

COMPLAINTS AND INFORMAL MATTERS.

Informal Complaints. There were filed during the year just past 473 informal complaints, all of which were handled by correspondence; 181 of these complaints involved adjustment of rates and 292 involved adjustment of service. Satisfactory adjustment has been made of 431 of the above complaints, and 42 were still pending on July 1, 1918.

There were 11 complaints involving disputed bills and which involved a total of \$91.70. This amount was deposited with the commission pending investigation, and after a final adjustment of the controversies payment of \$69.30 of the amount was made to the utilities and \$22.40 was returned to the consumers.

Numerous inquiries are also received from the general public either by personal call or by telephone regarding the rates, rules and practices of the telephone and telegraph utilities, and the information required is readily furnished from the records available for this purpose.

Informal Orders. There were 71 informal orders granted to telephone and telegraph utilities during the year ending June 30, 1918, for the following purposes:

Establishment of toll stations_____	49
Establishment of exchanges_____	12
Revision of rate schedules_____	1
Changing names of toll stations_____	2
Placing in effect new rates_____	7

Informal orders are granted when the authority of the commission is immediately required for the purpose of establishing new toll stations and local exchanges, new rates or for changes in existing rates and the necessity for doing so is apparent.

EXTENSIONS AND BETTERMENTS TO PLANT.

The expenditures reported for additions, betterments and extensions by all telephone and telegraph utilities for the year ending June 30, 1918, for the following purposes are as follows:

Extension of exchange lines-----	\$5,432,840 27
Establishment of new exchanges-----	102,424 86
Extension of toll lines-----	1,087,453 21
Establishment of new toll offices-----	32,266 97
Reconstruction of exchange lines -----	52,228 84
Reconstruction of toll lines-----	85,008 82

Several of the larger utilities have reported that they have included their expenditures for reconstruction of their exchange lines with their expenditures for extensions of exchange lines for the reason that their accounting systems do not provide for a separate classification of these accounts, likewise the expenditures for reconstruction of toll lines have been included in the expenditures for extensions of toll lines.

PROCEEDINGS NOW PENDING.

Valley Telephone Company for authority to increase rates.

San Antonio Home Telephone Company for authority to increase rates.

The Pacific Telephone and Telegraph Company for an investigation in the matter of the rates, tolls, rentals, charges, classifications, contracts, practices, rules and regulations at all of its exchanges within the state of California.

Interstate Telegraph Company for authority to increase rates at Randsburg and adjacent territory and to revise toll rates between Randsburg and Mojave.

Postal Telegraph Cable Company for authority to revise rates for long distance telephone service between San Francisco and Sacramento.

Klamath Telephone and Telegraph Company for authority to establish toll rates within the state of California.

California Telephone and Light Company for authority to revise rates for local exchange service and also for long distance service.

Lindsay Home Telephone and Telegraph Company for authority to issue bonds.

City and County of San Francisco vs. The Pacific Telephone and Telegraph Company. Reasonableness of rates for exchange service in San Francisco.

Nevada, California and Oregon Telegraph and Telephone Company vs. Red River Lumber Company. Right to operate a local telephone system at Westwood without securing a certificate of public convenience and necessity in accordance with the requirements of the Public Utilities Act.

J. R. Moore vs. Southern California Telephone Company. Failure to furnish telephone service to certain applicants.

City of Glendale vs. The Pacific Telephone and Telegraph Company. Calling into question the reasonableness of establishing toll rates between Glendale and Los Angeles.

Bay Cities Sales and Advertising Company vs. The Pacific Telephone and Telegraph Company. Right to deny telephone service under certain conditions.

Southwestern Home Telephone Company for modification of the commission's orders and for an extension of time in which to comply with certain safety laws.

Santa Barbara Telephone Company, application for an extension of time in which to comply with certain safety laws.

San Diego Home Telephone Company, application for an extension of time in which to comply with certain safety laws.

Butte Valley Telephone Company, for authority to sell and transfer certain telephone property.

P. J. Culver and Forest Home Outing Company for authority to withdraw telephone service which had formerly been held out to the general public.

Colorado River Telephone Company vs. Southern California Railway Company. Invasion of territory which was already served by another utility. Application was made for a rehearing by the Southern California Railway Company.

OTHER MATTERS PENDING.

A number of companies have informally taken up with the commission by correspondence the question of increase in rates and in some instances are preparing to file formal applications at an early date for the necessary authority.

Several companies have also taken up with the commission by correspondence the matter of disposing of their telephone property, and have advised that it is their intention to shortly file formal application for the necessary authority to do so.

CHAPTER X.

GRADE CROSSINGS AND SAFETY.

The safety of railroad grade crossings is, perhaps, the most important single item in the commission's entire "safety first" campaign. Reference to the special investigation made by the engineering department looking towards greater safety at grade crossings has been made heretofore but it should be here stated in addition that in 1916 the commission instituted, on its own motion, a state-wide investigation into the grade crossing situation with the view to the ultimate abolition of the most dangerous if not all of the grade crossings in the state.

In January, 1916, a bulletin was printed which reviewed briefly the grade crossing problem in California; discussed the steps it was possible to take to render conditions safer; outlined what the commission proposed to do and concluded with a general statement as to what others could do to help in the work. This program was sent to the members of every board of supervisors in the state, the State Highway Commission, representatives of the larger cities, such county commissioners as are charged with the construction of new roads, secretaries of automobile clubs, chambers of commerce, other civic organizations and the officials of railroads. A number of hearings were held by the commission and a careful program was finally worked out which is, at this time, still in the process of being accomplished.

During the past year the commission's engineering department has continued its investigations and has examined approximately 80 per cent of the crossings in the state. This has been chiefly confined to the more populous districts, namely, the Sacramento and San Joaquin valleys, the Bay Region and southern California. The sparsely settled, mountainous and desert districts are yet to be completed.

The value of this program is illustrated by the fact that after the federal government had taken over the railroads it has not interfered with the carrying out of this program, but is in sympathy with its continuance, provided large capital expenditures are not incurred during the war. The magnitude and consequence of this investigation will be understood when it is remembered that there are between 10,000 and 13,000 grade crossings in the state and that over 1,500 accidents occurred at these crossings within 48 months, as shown in the following table:

Results of Grade Crossing Accidents by Calendar Years from July 31, 1914 to June 30, 1918.

	Killed	Injured	Total	Per month		
				Killed	Injured	Total
July 1, 1914, to June 30, 1915-----	65	314	379	5.42	26.16	31.58
July 1, 1915, to June 30, 1916-----	108	416	524	9.00	34.66	43.66
July 1, 1916, to June 30, 1917-----	106	278	384	8.83	23.17	32.00
July 1, 1917, to June 30, 1918-----	80	151	231	6.50	12.58	19.25
Totals, 48 months-----	359	1,150	1,518	7.48	24.15	31.63

Wherever conditions have been favorable, or the need or a separation of grades has been apparent, the commission has so recommended, even though funds for the same are unavailable at the time.

The following tables show the number of crossings reported upon; the number of recommendations made; the number of reports sent to the railroads, counties and cities; and the number of reports in which all recommendations have been carried out:

TABLE "A."
Summary of Grade Crossing Investigation as of June 30, 1918.

	Incorporated districts			Unincorporated districts			Grand totals			Number of crossings.
	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.	
Reports submitted	258	73	331	350	57	407	608	130	738	7,094
Reports closed	115	72	187	96	57	155	213	129	342	2,673
Reports not closed	143	1	144	252		252	395	1	396	4,421
Number of crossings covered by reports submitted			3,630			3,464			7,094	
Number of crossings covered by reports closed			1,771			902			2,673	

	Submitted			Closed			Not closed	Number of crossings covered by report.
	With recom- mendations.	With no recom- mendations.	Total.	With recom- mendations.	With no recom- mendations.	Total.		
Reports to railroads	535	203	738	216	202	418	320	7,094
Reports to counties	263	150	413	28	150	178	235	3,464
Reports to cities	168	162	330	47	162	209	121	3,630

A summary of the recommendations contained in grade crossing reports submitted between April 1, 1916, and June 30, 1918, is tabulated as follows:

TABLE "B."
Recommendations for Present Consideration.

Recommendations.	Number.
Place human flagman	16
Install automatic flagman	211
Install automatic bell signals	27
Change bell signals to automatic flagmen	42
Change bell of signal to louder bell	3
Move automatic flagman or bell	11
Install crossing gates	20
Erect standard crossing signs	665
Install suspended crossing signs	357

TABLE "B"—Continued.

Recommendations.	Number.
Remove billboard or sign.....	83
Move or turn billboard or sign.....	320
Cut or trim trees, weed, brush, etc.....	954
Build fence in center of road.....	1
Build fence on right of way.....	15
Change board fence to picket or wire fence.....	11
Move obstructions	98
Widen or regrade approach.....	132
Change alignment of road.....	3
Regrade between rails of track.....	91
Close or eliminate crossing.....	222
Separate grades	39
Change crossing to new location.....	8
Change to private crossing.....	13
Open street or crossing.....	9
Place wooden policeman.....	1
Light crossing at night.....	3
Repair or repaint crossing sign.....	23
Rebuild overhead bridge.....	2
Place sign on gate house showing hours of gateman.....	37
Spot cars farther from crossing	8
Flag trains over crossing.....	19
Reduce speed of trains over crossing.....	27
Place whistling post.....	14
Make road or street change.....	38
Change circuit of automatic signal device.....	3
Miscellaneous	6
Total	3,532

Recommendations for Future Consideration.

Recommendations.	Number.
Place human flagman.....	1
Install automatic flagman.....	12
Move automatic flagman or bell.....	1
Grade approaches	2
Change alignment of road.....	1
Change grade of track.....	1
Close or eliminate crossing.....	20
Separate grades	19
Open street to crossing	1
Make road or street change.....	11
Change bell signal to automatic flagman.....	4
Change crossing to new location.....	3
Cut or trim trees.....	1
Total	77
Grand total	3,609

RAILROAD OPERATION.

The Railroad Commission maintains a service department whose duty it is to investigate and report, among other things, upon the safety of railroad operation and the accidents caused by operation; and to report and make recommendations for the betterment of all other conditions which it finds to be unsafe or deficient.

Among the more important things undertaken by the service department may be mentioned the inspection of dispatching methods, establishing standard and uniform methods of operation and requiring the railroads to examine properly the qualifications and physical fitness of employees of the train and engine service. In the inspection of dispatching methods many unsafe practices have been found and rectified; and by establishing standard and uniform methods of operation the smaller roads have been required to operate their lines in accordance with standard rules and methods which have been found to be safe by other companies. The work of this department in requiring carriers to examine their employees properly was brought about in the first instance by the discovery that several of the smaller carriers in the state were in the habit of using, in their train and engine service, employees who were without experience along these lines. At the present time all the smaller roads are required to conduct an examination of their employees. The work of the department along this line includes the observance of the requirements of chapter 168 of the laws of 1916, which has been previously mentioned.

CLEARANCES.

The matter of industrial clearances has continued to receive attention in connection with other inspection work and a considerable number of clearances have been adjusted to the standards prescribed by the commission under General Order No. 26.

As new constructions are erected and as repair and renewal work is prosecuted by the railroads inadequate clearances are materially lessened, resulting in elimination of hazard of accident to trainmen and others.

ACCIDENT INVESTIGATION.

Every train accident, resulting in the loss of life or of serious injury to passengers or employees, is investigated by the commission. When a fatal accident occurs companies' investigations and coroners' inquests are generally attended and inspections are made upon the ground, so the report of the commission's inspectors contains all information which is available regarding the accident. Upon receipt of these reports such orders or recommendations are issued by the commission as appear to be necessary in the circumstances. These inspections cover not only the accidents due to conditions which may indicate unsafe operation, but they include also grade crossing accidents. As a result of the latter investigations the railroads have been required to afford additional protection at grade crossings which have been found to be unsafe.

TABLE SHOWING RAILROAD ACCIDENTS.

Appended to this chapter are six tables, showing statistical data accumulated by the Railroad Commission from accident reports. Table 1 is a summary of accidents occurring in connection with operation of locomotives or cars on steam railroads. Table 2 is a recapitulation of accidents occurring in connection with the operation of locomotives and cars on steam railroads. Table 3 is a summary of accidents occurring in connection with operation of locomotives and cars on electric railroads. Table 4 is a recapitulation of accidents occurring in connection with the operation of locomotives and cars on electric railroads. Table 5 is a recapitulation of industrial accidents on steam and electric railroads, same arising from causes other than the operation of cars or locomotives.

Accidents to persons resulting in immediate death, or in death within twenty-four hours from the time the accident occurred, are reported in the column headed "Killed." All other accidents to persons, including those resulting in death of person injured after an interval of more than twenty-four hours from the time the accident occurred, are, with certain exceptions noted below, reported in the column headed "Injured."

Accidents are not required to be reported if they do not cause either death or injury to any person or damage to property in excess of \$150.00, including cost of clearing wrecks.

All kinds of accidents to passengers are reported.

The statistics appearing under the caption "Passengers" include all ordinary passengers; passengers traveling on freight trains; persons who are customarily carried on trains under special arrangements, such as postal clerks and express messengers, employees on Pullman cars, newsboys, live stock attendants, and men in charge of freight.

Table 6 is a comparative accident record for the past six fiscal years, and is divided into the various classes of persons involved, and covers accidents due to the operation of locomotives and cars. The number of persons killed and injured in grade crossing accidents is also shown.

TABLE

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
The Atchison, Topeka and Santa Fe Railway Company		3		
Los Angeles and Salt Lake Railroad Company				11
Northwestern Pacific Railroad Company				
Ocean Shore Railroad Company				
Pajaro Valley Consolidated Railroad		25		
San Diego and Arizona Railway Company				
Southern Pacific Company		6		3
Western Pacific Railroad Company				
Totals		34		14
<i>Casualties to Employees on Duty.</i>				
Arcata and Mad River Railroad Company				
The Atchison, Topeka and Santa Fe Railway Company		7	2	3
California Southern Railroad Company				
California Western Railroad and Navigation Company				
Iron Mountain Railroad				2
Los Angeles and Salt Lake Railroad Company				3
Modesto and Empire Traction Company				
Mojave Northern Railroad				
Nevada-California-Oregon Railway			1	1
Nevada County Narrow Gauge Railroad Company				
Northwestern Pacific Railroad Company		1		
Ocean Shore Railroad Company				
Pacific Coast Railway Company				
Pajaro Valley Consolidated Railroad				
Patterson and Western Railroad Company				
San Diego and Arizona Railway Company				
Sierra Railway Company of California				
Southern Pacific Company	4	21	1	6
Sunset Railway Company				
Tonopah and Tidewater Railroad Company				
Western Pacific Railroad Company				
Yosemite Valley Railroad Company				
Totals	4	29	4	15
<i>Casualties to Employees Not on Duty.</i>				
The Atchison Topeka and Santa Fe Railway Company				
Los Angeles and Salt Lake Railroad Company				
Southern Pacific Company				
Western Pacific Railroad Company				
Totals				

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
The Atchison, Topeka and Santa Fe Railway Company				
Holton Interurban Railway Company				
Los Angeles and Salt Lake Railroad Company				
Northwestern Pacific Railroad Company				
Southern Pacific Company			2	
The Western Pacific Railroad Company				
Totals			2	
<i>Casualties to Other Persons (Not Trespassers).</i>				
The Atchison, Topeka and Santa Fe Railway Company				
Los Angeles and Salt Lake Railroad Company				
Northwestern Pacific Railroad Company				
Pajaro Valley Consolidated Railroad				
San Diego and Southeastern Railway Company				
Southern Pacific Company				
The Western Pacific Railroad Company				
Totals				

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
The Atchison, Topeka and Santa Fe Railway Company		4		3
Los Angeles and Salt Lake Railroad Company		1		
Northwestern Pacific Railroad Company	1	1	1	
Ocean Shore Railroad Company				1
Pajaro Valley Consolidated Railroad				
San Diego and Arizona Railway Company				
Southern Pacific Company		8	2	21
The Western Pacific Railroad Company				
Totals	1	14	3	26
<i>Casualties to Employees on Duty.</i>				
Arcata and Mad River Railroad Company				
The Atchison, Topeka and Santa Fe Railway Company	2	26	2	27
California Southern Railroad Company				1
California Western Railroad and Navigation Company				
Iron Mountain Railroad				
Los Angeles and Salt Lake Railroad Company		2		
Modesto and Empire Traction Company				
Mojave Northern Railroad		1		
Nevada-California-Oregon Railway				
Nevada County Narrow Gauge Railroad Company				
Northwestern Pacific Railroad Company	2	6		15
Ocean Shore Railroad Company		1		
Pacific Coast Railway Company				
Pajaro Valley Consolidated Railroad				
Patterson and Western Railroad Company				
San Diego and Arizona Railway Company				
Sierra Railway Company of California		1		
Southern Pacific Company	6	77	2	82
Sunset Railway Company				
Tonopah and Tidewater Railroad Company				
The Western Pacific Railroad Company	2	4	1	9
Yosemite Valley Railroad Company		1		
Totals	12	119	5	134
<i>Casualties to Employees Not on Duty.</i>				
The Atchison, Topeka and Santa Fe Railway Company				
Los Angeles and Salt Lake Railroad Company				
Southern Pacific Company		1	1	3
The Western Pacific Railroad Company				
Totals		1	1	3

—Continued.

OPERATION OF LOCOMOTIVES AND CARS ON STEAM RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway or grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	18							1	1	30	
	2									14	
	6								2	7	
										1	
										25	
										1	
	20	6						5	8	79	
	1									1	
1	47	6						6	11	158	
										1	
1	62	1	1			2	4	1	13	159	
										2	
	1									1	
	4	1						1		6	
										13	
										1	
										1	
									1	1	
	1								2	41	
										1	
										1	
										1	
	1									1	
	2									3	
1	67	9	27			7	9	26	36	495	
										1	
	12	2	2				1	2	5	36	
	1									2	
2	151	12	31			9	14	30	57	770	
	1	1								1	1
	1	1	1			1			1		
						2		2	4	9	
		1						1	1	1	
	2	3	1			3		3	7	11	

TABLE No. 1

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
The Atchison, Topeka and Santa Fe Railway Company	3	2		1
The Holton Interurban Railway Company				
Los Angeles and Salt Lake Railroad Company		1		1
Northwestern Pacific Railroad Company	6	9	3	12
Southern Pacific Company		1		
The Western Pacific Railroad Company				
Totals	9	13	3	14
<i>Casualties to Other Persons (Not Trespassers).</i>				
The Atchison, Topeka and Santa Fe Railway Company		1		
Los Angeles and Salt Lake Railroad Company				
Northwestern Pacific Railroad Company				
Pajaro Valley Consolidated Railroad				
San Diego and Southeastern Railway Company				
Southern Pacific Company				
The Western Pacific Railroad Company				
Totals		1		

—Concluded.

OPERATION OF LOCOMOTIVES AND CARS ON STEAM RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
-----	-----	2	6	2	-----	6	3	-----	-----	13	12
-----	-----	1	-----	-----	-----	-----	-----	-----	-----	1	-----
-----	-----	1	1	-----	1	1	-----	-----	-----	2	2
-----	-----	-----	1	-----	-----	1	3	-----	-----	1	6
1	3	17	7	2	2	26	16	-----	1	57	50
-----	1	3	2	-----	3	3	1	1	2	7	10
1	4	24	17	4	6	37	23	1	3	81	80
-----	-----	6	6	7	21	1	3	-----	-----	14	32
-----	-----	-----	-----	1	5	-----	-----	-----	-----	1	5
-----	1	-----	-----	1	11	1	1	-----	-----	2	13
-----	1	1	-----	-----	-----	-----	-----	-----	-----	1	1
-----	-----	-----	-----	-----	-----	-----	2	-----	-----	1	2
-----	10	4	11	54	65	2	1	1	2	61	89
-----	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	1
-----	13	12	17	63	102	4	7	1	2	80	143

TABLE

RECAPITULATION OF ACCIDENTS OCCURRING IN CON

Steam railroads	Accidents to trains					
	Other accidents	Passenger trains		Passenger and freight train collisions	Freight trains	
		Collisions	Derailments		Collisions	Derailments
Arcata and Mad River Railroad Company						
The Atchison, Topeka and Santa Fe Railway Company		2	2		16 22	
California Southern Railroad Company						
California Western Railroad and Navigation Company						
Holton Interurban Railway Company						
Iron Mountain Railroad					2	
Los Angeles and Salt Lake Railroad Company			1		1	
Modesto and Empire Traction Company						
Mojave Northern Railroad						
Nevada-California-Oregon Railway Company					1	
Nevada County Narrow Gauge Railroad Company						
Northwestern Pacific Railroad Company				4	9	
Ocean Shore Railroad Company						
Pacific Coast Railway Company					1	
Pajaro Valley Consolidated Railroad				1		
Patterson and Western Railroad Company						
Sacramento Valley and Eastern Railway					10	
San Diego and Arizona Railway Company			1			
San Diego and Southeastern Railway Company						
Sierra Railway Company of California						
Southern Pacific Company	43	3	10	5	123 132	
Sunset Railway Company					6	
Tonopah and Tidewater Railroad Company						
The Western Pacific Railroad Company			2		10 17	
Yosemite Valley Railroad Company					1	
Totals	43	5	16	6	153 202	

No. 2.

SECTION WITH OPERATION OF LOCOMOTIVES AND CARS.

Total	Highway accidents			Casualties to—											
	Total	Killed	Injured	Passengers		Employees on duty		Employees not on duty		Trespassers		Other persons not trespassers		Total casualties	
				Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
							1								1
42	9	21	30	1	30	13	159	1	1	13	12	14	32	42	234
							2								2
							1								1
2							6			1				1	6
2	1	6	7		14		13	1		2	2	1	5	4	34
							1								1
1						1	1							1	1
							1							1	1
13	1	11	12	2	7	2	41			1	6	2	13	7	67
1					1		1								2
1	1		1		25		1					1	1	1	1
							1								27
10							1								1
1					1		1								2
							3					1	2	1	2
316	56	67	123	8	79	36	495	4	9	57	50	61	89	166	722
6							1								1
							1								1
29		3	3		1	5	36	1	1	7	10		1	13	49
1							2								2
425	68	108	176	11	158	57	770	7	11	81	80	80	143	236	1,162

TABLE

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Collisions		Derailments	
	Killed	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Bakersfield and Kern Electric Railway Company-----				
California Street Cable Railroad Company-----		3		
Glendale and Montrose Railway-----				
Humboldt Transit Company-----				
Los Angeles Railway Corporation-----		84		1
Northern Electric Railway Company-----				
Pacific Electric Railway Company-----	1	27		1
Pacific Gas and Electric Company-----				
Peninsular Railway Company-----		2		
Point Loma Railroad Company-----				
San Diego Electric Railway Company-----		16		1
San Francisco-Oakland Terminal Railways-----		54		
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----				
Stockton Electric Railroad Company-----				
Union Traction Company-----				
United Railroads of San Francisco-----	1	101		3
Totals-----	2	287		6
<i>Casualties to Employees on Duty.</i>				
Bakersfield and Kern Electric Railway Company-----				
Central California Traction Company-----				
Glendale and Montrose Railway-----				
Los Angeles Railway Corporation-----		8		1
Northern Electric Railway Company-----				
Oakland, Antioch and Eastern Railway-----				
Pacific Electric Railway Company-----		8		
Pacific Gas and Electric Company-----				
Peninsular Railway Company-----		1		
Petaluma and Santa Rosa Railway Company-----		1		
San Francisco, Napa and Calistoga Railway-----				
San Francisco-Oakland Terminal Railways-----	1	2		
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----		4		
Tidewater Southern Railway Company-----				
United Railroads of San Francisco-----		18		1
Totals-----	1	42		2
<i>Casualties to Employees Not on Duty.</i>				
Los Angeles Railway Corporation-----				
San Francisco, Napa and Calistoga Railway-----				
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----				
Totals-----				

TABLE No. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Collisions		Derailments	
	Killed	Injured	Killed	Killed
<i>Casualties to Trespassers.</i>				
Bakersfield and Kern Electric Railway Company-----	-----	-----	-----	-----
Central California Traction Company-----	-----	-----	-----	-----
Los Angeles Railway Corporation-----	-----	-----	-----	-----
Northern Electric Railway Company-----	-----	-----	-----	-----
Pacific Electric Railway Company-----	-----	-----	-----	-----
San Diego Electric Railway Company-----	-----	-----	-----	-----
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----	-----	-----	-----	-----
Totals-----	-----	-----	-----	-----
<i>Casualties to Other Persons Not Trespassers.</i>				
Bakersfield and Kern Electric Railway Company-----	-----	-----	-----	-----
California Street Cable Railroad Company-----	-----	-----	-----	-----
Central California Traction Company-----	-----	-----	-----	-----
Humboldt Transit Company-----	-----	-----	-----	-----
Los Angeles Railway Corporation-----	-----	-----	-----	-----
Northern Electric Railway Company-----	-----	-----	-----	-----
Oakland, Antioch and Eastern Railway-----	-----	-----	-----	-----
Pacific Electric Railway Company-----	-----	-----	-----	-----
Pacific Gas and Electric Company-----	-----	-----	-----	-----
Peninsular Railway Company-----	-----	-----	-----	-----
Petaluma and Santa Rosa Railway Company-----	-----	-----	-----	-----
Point Loma Railroad Company-----	-----	-----	-----	-----
San Diego Electric Railway Company-----	-----	-----	-----	-----
San Francisco, Napa and Calistoga Railway-----	-----	-----	-----	-----
San Francisco-Oakland Terminal Railways-----	1	-----	-----	-----
San Jose Railways-----	-----	-----	-----	-----
Santa Barbara and Suburban Railroad Company-----	-----	-----	-----	-----
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines-----	1	6	-----	-----
Stockton Electric Railroad Company-----	-----	-----	-----	-----
United Railroads of San Francisco-----	-----	-----	-----	-----
Totals-----	2	6	-----	-----

TABLE No. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH OPER

Company	Falling from cars or engines		Getting on or off cars or engines	
	Injured	Injured	Killed	Injured
<i>Casualties to Passengers.</i>				
Bakersfield and Kern Electric Railway Company.....		1		7
California Street Cable Railroad Company.....		3		8
Glendale and Montrose Railway.....				
Humboldt Transit Company.....		1		
Los Angeles Railway Corporation.....			2	133
Northern Electric Railway Company.....				4
Pacific Electric Railway Company.....	2	1	3	75
Pacific Gas and Electric Company.....			1	8
Peninsular Railway Company.....				
Point Loma Railroad Company.....				2
San Diego Electric Railway Company.....		3		12
San Francisco-Oakland Terminal Railways.....				1
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				1
Stockton Electric Railroad Company.....				2
Union Traction Company.....		1		
United Railroads of San Francisco.....		10	2	180
Totals.....	2	20	8	433
<i>Casualties to Employees on Duty.</i>				
Bakersfield and Kern Electric Railway Company.....				
Central California Traction Company.....		2		
Glendale and Montrose Railway.....				
Los Angeles Railway Corporation.....				8
Northern Electric Railway Company.....		3		1
Oakland, Antioch and Eastern Railway.....				
Pacific Electric Railway Company.....		9	1	5
Pacific Gas and Electric Company.....				
Peninsular Railway Company.....				
Petaluma and Santa Rosa Railway.....				
San Francisco, Napa and Calistoga Railway.....			1	2
San Francisco-Oakland Terminal Railways.....		1		3
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				
Tidewater Southern Railway Company.....				
United Railroads of San Francisco.....		2		
Totals.....		17	2	19
<i>Casualties to Employees Not on Duty</i>				
Los Angeles Railway Corporation.....				
San Francisco, Napa and Calistoga Railway.....				1
Southern Pacific Company—Oakland, Alameda and Berkeley electric lines.....				
Totals.....				1

—Continued.

ATION OF LOCOMOTIVES AND CARS ON ELECTRIC RAILROADS.

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
							4				12
	9						2		1		26
		1							1	1	1
				1					1	1	1
	41									2	259
											4
	8		3				3			7	124
									1	1	9
											2
	1		1		1		1		3		2
										1	39
											55
	2		1								4
											2
											1
	4								69	3	367
	65	1	5	1	1		10		75	16	908
	2								1		3
											2
									3		3
1	32				1		1		13	1	69
										1	15
	3										5
	4				1		2			2	63
	1										1
											1
									1		2
									1	1	4
	9				1				2	1	24
				1						1	5
											2
							1		16		41
1	51			1	3		4		37	7	240
	1						1				2
											1
			1								1
	1		1				1				4

TABLE No. 3

SUMMARY OF ACCIDENTS OCCURRING IN CONNECTION WITH

Company	Falling from cars or engines		Getting on or off cars or engines	
	Killed	Injured	Killed	Injured
<i>Casualties to Trespassers.</i>				
Bakersfield and Kern Electric Railway Company-----				
Central California Traction Company-----				
Los Angeles Railway Corporation-----				
Northern Electric Railway Company-----				
Pacific Electric Railway Company-----				1
San Diego Electric Railway Company-----				
Southern Pacific Company—Oakland, Alameda, Berkeley electric lines-----				
Totals-----				1
<i>Casualties to Other Persons Not Trespassers.</i>				
Bakersfield and Kern Electric Railway Company-----				
California Street Cable Railroad Company-----				
Central California Traction Company-----				
Humboldt Transit Company-----				
Los Angeles Railway Corporation-----				
Northern Electric Railway Company-----				2
Oakland, Antioch and Eastern Railway-----				
Pacific Electric Railway Company-----				
Pacific Gas and Electric Company-----				
Peninsular Railway Company-----				
Petaluma and Santa Rosa Railway Company-----				
Point Loma Railroad Company-----				
San Diego Electric Railway Company-----				
San Francisco, Napa and Calistoga Railway-----				
San Francisco-Oakland Terminal Railways-----				
San Jose Railways-----				
Santa Barbara and Suburban Railroad Company-----				
Southern Pacific Company—Oakland, Alameda, Berkeley electric lines-----				
Stockton Electric Railroad Company-----				
United Railroads of San Francisco-----				
Totals-----				2

—Concluded.

OPERATION OF LOCOMOTIVES AND CARS ON ELECTRIC RAILROADS

Other accidents on or around trains not here named		Being struck or run over by engines or cars at stations or yards		Being struck or run over by engines or cars at highway grade crossings		Being struck or run over by engines or cars at other places		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
									1		1
					1		1				2
									1		1
		1		1						2	
		1				7	4			8	5
						1				1	
		3		1		6	2			10	2
		5		2	1	14	7		2	21	11
							1				1
					5	1				1	5
					1						1
					3		2		2		7
						12	210			12	210
	1				2		1				6
		8	7	1		2	32		2	1	
				33	117		5			43	158
						1	1			1	5
						1	1	1		2	1
					1						1
							1				1
	1		5		1	1	13		1	1	21
						1				1	
		1	5	4	6					6	11
						1	1		1	1	2
					1						1
		2		12	28	3	4		1	18	39
					2	1	1			1	3
						28	295		1	28	296
	2	11	17	50	167	52	567	1	8	116	769

TABLE

RECAPITULATION OF ACCIDENTS OCCURRING IN CON

Electric railroads	Accidents to trains					
	Other accidents	Passenger trains	Passenger and freight train collisions	Freight trains	Deaths	Injuries
		Collisions				
Bakersfield and Kern Electric Railway Company	---	---	---	---	---	---
California Street Cable Railroad Company	---	3	---	---	---	---
Central California Traction Company	---	---	1	---	---	---
Glendale and Montrose Railway	---	3	---	---	---	---
Humboldt Transit Company	---	---	---	---	---	---
Los Angeles Railway Corporation	---	35	4	2	---	---
Northern Electric Railway Company	---	---	---	---	---	---
Oakland, Antioch and Eastern Railway	---	---	---	---	---	---
Pacific Electric Railway Company	4	15	2	2	---	---
Pacific Gas and Electric Company	---	---	---	---	---	---
Peninsular Railway Company	---	1	1	---	---	---
Petaluma and Santa Rosa Railway Company	---	---	---	---	---	1
Point Loma Railroad Company	---	---	---	---	---	---
San Diego Electric Railway Company	---	4	1	---	---	---
San Francisco, Napa and Calistoga Railway	---	---	---	---	---	---
San Francisco-Oakland Terminal Railways	---	---	---	---	---	---
San Jose Railroads	---	1	---	---	---	---
Santa Barbara and Suburban Railroad Company	---	---	---	---	---	---
Southern Pacific Company—Oakland, Alameda, Berkeley electric lines	---	3	1	---	---	---
Stockton Electric Railroad Company	---	---	---	---	---	---
Tidewater Southern Railway Company	---	---	---	---	---	---
Union Traction Company	---	---	---	---	---	---
United Railroads of San Francisco	---	49	2	1	---	---
Totals	4	114	11	6	2	1

No. 4.

SECTION WITH OPERATION OF LOCOMOTIVES AND CARS.

Total	Highway accidents			Casualties to—											
	Killed	Injured	Total	Passengers		Employees on duty		Employees not on duty		Trespassers		Other persons not trespassers		Total casualties	
				Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
3		5	5		12		3				1		1		17
1		2	2		26				2		2	1	5	1	31
3				1	1		3							1	4
	1	3	4	1	1							7	1	1	8
41		3	3	2	259	1	69		2	1	12	210	15	541	
				4		1	15			2		6	3	25	
	1		1				5					1	1	5	
25	33	118	151	7	124	2	63			8	5	43	158	60	350
				1	9		1					1	5	2	15
2					2		1					2	1	2	4
1		1	1				2						1		3
					2								1		3
5		2	2		39					1		1	21	2	60
						1	4		1			1		2	5
	4	7	11	1	55	1	24					6	11	8	90
1												1	2	1	2
		1	1										1		1
4	14	28	42		4	1	5		1	10	2	18	39	29	51
		2	2		2							1	3	1	5
							2								2
					1										1
52				3	367		41					28	296	31	704
138	53	172	225	16	908	7	240		4	21	11	116	769	160	1,932

TABLE

SUMMARY OF INDUSTRIAL ACCIDENTS REPORTED IN COM

Company	While working on tracks or bridges		At stations, freight houses, engine houses, fuel stations, water stations, etc., where no moving car or locomotive is involved	
	Killed	Injured	Killed	Injured
<i>Steam Railroads.</i>				
Arcata and Mad River Railroad Company-----				2
Achison, Topeka and Santa Fe Railway Company-----	1	117	1	189
Camino, Placerville and Lake Tahoe Railroad Co.-----		1		
Los Angeles and Sale Lake Railroad-----		15		12
McCloud River Railroad Company-----				2
Nevada-California-Oregon Railway-----		1		
Nevada County Narrow Gauge Railroad Company-----		1		2
Northwestern Pacific Railroad Company-----	1	30		20
Patterson and Western Railroad Company-----				1
San Diego and Arizona Railway Company-----		4		
San Joaquin and Eastern Railroad Company-----		6		1
Sierra Railway of California-----		5		3
Southern Pacific Company-----	2	214		502
The Western Pacific Railroad Company-----	1	22		15
Yosemite Valley Railroad Company-----		1		
Totals -----	5	417	1	749
<i>Electric Railroads.</i>				
Glendale and Montrose Railway-----		1		
Los Angeles Railway Corporation-----		8		7
Northern Electric Railway-----		3		4
Pacific Electric Railway Company-----	1	49		68
Petaluma and Santa Rosa Railway Company-----		1		1
San Francisco, Napa and Calistoga Railway-----		1		1
San Francisco-Oakland Terminal Railways-----		15		5
United Railroads of San Francisco-----		5		1
Totals -----	1	83		87
Grand totals (steam and electric)-----	6	500	1	836

No. 5.

MISSION'S FORM 14, FOR FISCAL YEAR ENDING JUNE 30, 1918.

Accidents to employees						Accidents to other persons					
In and around machine and other shops		On boats and wharves		At other places		Visitors and other persons, not employees, having right on the premises or there by the permission of the railroad		Trespassers		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
			1								3
	382		15		10					2	713
											1
	14				5	1	2			1	48
											2
											1
											3
	16		4				1		1	1	72
	1				1						3
	3				3						10
	1				3						11
											8
2	518	2	43	2	111		18	2	4	10	1,410
	37		3	1	45					2	122
	1										2
2	973	2	66	3	178	1	21	2	5	16	2,409
	1				1						3
	13				2						30
	3				2						12
	15				13			1		2	145
			1		1						1
											2
	18		9		6						53
	18				13						37
	68		10		38			1		2	286
2	1,041	2	76	3	216	1	21	3	5	18	2,695

TABLE NO. 6.

	1913		1914		1915		1916		1917		1918	
	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
Steam railroads												
<i>Steam Railroads.</i>												
Passengers -----	17	414	8	353	8	482	6	307	8	255	11	153
Employees on duty -----	60	797	45	603	31	622	44	657	36	897	57	770
Employees not on duty -----	7	16	7	11	3	6	3	6	3	5	7	11
Trespassers -----	134	183	172	205	147	191	136	184	119	122	81	80
Other persons not trespassers -----	45	215	43	165	38	201	83	234	102	222	80	143
Total casualties -----	263	1,625	275	1,337	227	1,502	272	1,388	268	1,501	236	1,162
<i>Electric Railroads.</i>												
Passengers -----	36	1,544	42	1,693	14	1,075	8	775	13	762	16	908
Employees on duty -----	14	213	13	247	2	224	5	205	6	149	7	240
Employees not on duty -----	2	19	2	14	1	11	1	5	1	6	---	4
Trespassers -----	23	56	25	42	18	26	20	13	25	18	21	11
Other persons not trespassers -----	68	651	93	796	84	834	94	744	109	676	116	769
Total casualties -----	143	2,483	175	2,792	119	2,170	128	1,742	154	1,611	160	1,932
Grand total casualties, steam and electric -----	406	4,108	450	4,129	346	3,672	400	3,130	422	3,112	396	3,094
<i>Grade Crossing Accidents.</i>												
Steam -----	45	192	47	150	34	123	79	189	87	188	68	108
Electric -----	38	185	46	228	39	215	47	216	61	374	53	172
Totals -----	83	377	93	378	73	338	126	405	148	562	121	280

CHAPTER XI.

ISSUE OF SECURITIES.

JURISDICTION.

The jurisdiction of the Railroad Commission over the issue of stock, bonds, notes and other evidences of indebtedness payable at periods of more than twelve months after date is defined by section 52 of the Public Utilities Act and chapter 213, approved May 10, 1917, of the statutes of 1917.

On March 21, 1918, President Wilson signed the so-called Federal Railroad Control Bill. The issue of securities by railroads coming under the Federal Control Act is vested exclusively in the federal government. Those railroads operating in California which come under the Federal Control Act need not apply to the Railroad Commission for authority to issue securities. Section 7 of the Federal Railroad Control Act reads in part as follows:

"That for the purpose of providing funds requisite for maturing obligations or for other legal and proper expenditures, or for reorganizing railroads in receivership, carriers may, during the period of federal control, issue such bonds, notes, equipment trust certificates, stock, and other forms of securities, secured or unsecured by mortgage, as the President may first approve as consistent with the public interest."

Section 15 of the act reads:

"That nothing in this act shall be construed to amend, repeal, impair, or affect the existing laws or powers of the states in relation to taxation or the lawful police regulations of the several states, except wherein such laws, powers, or regulations may affect the transportation of troops, war materials, government supplies, or the issue of stocks and bonds."

The Railroad Commission recognizing that its jurisdiction is limited to California, has advocated upon more than one occasion the enactment of federal legislation regulating the issue of securities by interstate carriers. In passing upon an application of the Southern Pacific Company for authority to issue \$55,000,000.00 of 5 per cent twenty-year convertible bonds, the commission said:

"It is impossible for this commission, acting within the jurisdiction of one state, to investigate or supervise completely, the issuance of securities by a corporation such as applicant operating through and between five separate states of the Union where the lien of the securities extends over all of its property and the expenditures are to be scattered over its entire system. The best that can be done is to conclude generally whether the proposed bonds are reasonable in amount, reasonably secure as to payment of principal and interest, and that the proceeds are to be used for proper purposes."

From March 23, 1912, to June 30, 1918, the Railroad Commission passed upon applications for authority to issue stock, bonds, equipment trust certificates and notes involving the sum of \$952,502,566.23. This amount consists of the following:

Applications granted -----	\$825,909,931 67
Applications denied -----	79,400,962 29
Applications dismissed -----	47,587,672 27

From March 23, 1912, to June 30, 1918, the Railroad Commission passed on 884 applications relating to the issue of securities. Only 17 applications during this period were filed by the Southern Pacific, Western Pacific, and Los Angeles and Salt Lake, three interstate carriers coming under the Federal Railroad Control Act. The Atchison, Topeka & Santa Fe Railroad has never applied to the Railroad Commission of California for authority to issue securities, though it has expended several million dollars in California for the construction of improvements to its system and the extension of its lines. The 17 applications involved, however, \$264,983,000, or 27.8 per cent of the total amount covered in the 884 applications.

The work of the Railroad Commission in connection with an application for authority to issue securities can not be judged by the amount of securities sought to be issued, but is dependent upon a variety of factors, such as the financial condition of the applicant, the nature of its capitalization, its revenues and expenses, the title to its properties, and the attitude of the management to the public.

ISSUE DURING THE WAR EMERGENCY.

The Railroad Commission heartily endorses the federal policy looking toward the curtailment of public utility expenditures and the limitation of such expenditures to serve industries engaged in war activities. In passing upon an application of Pacific Gas and Electric Company for authority to issue \$3,000,000.00 of bonds, the commission in its Decision No. 5096, dated February 4, 1918, says:

"It is a matter of common knowledge that many public utilities as well as other enterprises will have considerable difficulty in financing new construction during the war. The general welfare requires that our electric utilities, which play so vital a part in the nation's efficiency, shall in so far as possible conserve their finances so that they may more readily be able to secure such funds as are imperatively needed to increase their production and maintain their efficiency. Expenditures which otherwise might be considered desirable, though not immediately necessary, should be deferred in favor of expenditures most urgently necessary at the moment to increase the efficiency of these utilities to help win the war. Furthermore, at a time when the cost of materials and money is abnormally high, it is in the interest of both the utility and its patrons that all work not clearly now necessary be deferred. This situation requires an analysis of proposed large expenditures, from a different point of view than was the case before the war."

ISSUES FOR THE YEAR.

From July 1, 1917, to June 30, 1918, the Railroad Commission has passed on \$78,699,601.45 of stocks, bonds and notes as compared with \$102,818,085.09 during the preceding year. The amounts consist of the following:

	Year ending June 30, 1918	Year ending June 30, 1917
Granted	\$61,317,148 98	\$99,624,659 09
Denied	2,155,415 56	2,185,026 00
Dismissed	15,227,036 91	1,008,400 00
Totals	\$78,699,601 45	\$102,818,085 09

During the year ending June 30, 1918, the commission passed upon 136 applications relating to the issue of securities as compared with 118 applications during the preceding year.

From July 1, 1917, to June 30, 1918, public utilities applied to the Railroad Commission for authority to sell stock, bonds, notes and other evidences of indebtedness amounting to \$57,622,309.68. The amount of applications pending at the close of the fiscal year is shown in the following:

Applications pending July 1, 1917.....	\$39,695,134 04
Applications filed during year ending June 30, 1918.....	57,622,309 68
Total pending and filed.....	\$97,317,443 72
Applications acted upon during year ended June 30, 1918..	78,699,601 45
Applications pending June 30, 1918.....	\$18,617,842 27

The purposes for which, and the amount of stocks, bonds, notes and other evidences of indebtedness which the Railroad Commission authorized to be issued during the years ending June 30, 1918, and June 30, 1917, is shown by the following table:

Purpose	Year ending June 30, 1918	Year ending June 30, 1917	Difference
Additions and betterments.....	\$15,146,102 92	\$39,966,512 66	\$24,820,469 74—
Refunding	10,946,113 62	13,844,829 79	2,898,716 17—
Collateral	13,519,750 00	1,195,756 30	12,323,993 70+
Reorganization	21,559,457 44	44,697,560 34	23,038,102 90—
Miscellaneous	145,625 00	20,000 00	125,625 00+
Totals	\$61,317,048 98	\$99,624,659 09	\$38,307,610 11

Table "1" following shows the total amount of stocks, bonds and notes applied for, authorized, denied and dismissed during the fiscal year ending June 30, 1918, and the amount pending June 30, 1918, segregated as to class of utilities.

Table "2" following shows the purpose and amount of stock, bonds and notes applied for, authorized, denied and dismissed during the

fiscal year ending June 30, 1918, and the amount pending on June 30, 1918, segregated as to class of utilities.

TABLE No. "1."

Showing Amount of Stocks, Bonds, Notes and Certificates, Applied for, Authorized, Denied, Dismissed and Pending By and Before the Railroad Commission of the State of California, From July 1, 1917, to June 30, 1918.

Class of utility	Applied	Authorized	Denied	Dismissed	Pending ²
<i>Stock</i>					
Steam railroad companies	\$61,600 00	\$251,300 00	\$158,800 00		
Electric railway companies	3,210,100 00	5,226,600 00	¹ 16,500 00		
Gas and electric companies	4,163,692 00	3,900,277 00	155,693 00	\$22,000 00	\$739,500 00
Water companies	1,099,606 00	529,510 00	180,100 00	5,000 00	490,521 00
Telephone and telegraph companies	110,319 00	1,381,769 00	229,350 00		
Warehouse companies	428,400 00	151,720 00	53,500 00		225,700 00
Steamship companies	75,000 00	75,000 00			
Motor companies	168,206 00	81,050 00	56,950 00	30,206 00	
Totals	³ \$9,316,823 00	\$11,588,226 00	\$817,893 00	\$57,206 00	\$1,464,721 00
<i>Bonds</i>					
Steam railroad companies	\$2,046,500 00	\$2,829,500 00			\$117,000 00
Electric railway companies	1,565,000 00	7,065,000 00		\$7,300,000 00	10,000,000 00
Gas and electric companies	20,164,750 00	16,641,750 00	\$29,000 00	568,000 00	3,412,000 00
Water companies	10,573,584 71	10,955,084 71	45,007 25	150,000 00	84,500 00
Telephone and telegraph companies	945,800 00	60,500 00	1,145,000 00		351,300 00
Car companies	40,000 00	40,000 00			
Pipe line companies					3,000,000 00
Totals	³ \$36,235,634 71	\$37,591,834 71	\$1,219,007 25	\$8,018,000 00	\$16,964,800 00
<i>Notes</i>					
Steam railroad companies	\$415,761 58	\$184,869 53		\$250,000 00	\$83,261 58
Electric railway companies	487,960 15	856,486 50	\$2,327 00	6,785,630 91	25,000 00
Gas and electric companies	2,000,834 37	1,932,634 37	100,000 00	8,200 00	60,000 00
Water companies	8,931,061 08	8,919,822 87	10,188 21	102,000 00	
Telephone and telegraph companies	134,109 79	142,550 00		6,600 00	15,059 79
Car companies	20,000 00	20,000 00			
Pipe line companies					5,000 00
Totals	³ \$11,969,726 97	\$12,056,363 27	\$118,515 21	\$7,151,830 91	\$188,321 37
<i>Certificates</i>					
Telephone and telegraph companies	³ \$80,625 00	\$80,625 00			
<i>Total Stock, Bonds, Notes and Certificates.</i>					
Steam railroad companies	\$3,423,861 58	\$3,265,669 53	\$158,800 00	\$250,000 00	\$200,261 58
Electric railway companies	5,263,060 15	13,148,086 50	¹ 14,173 00	14,085,630 91	10,025,000 00
Gas and electric companies	26,328,676 37	22,474,661 37	284,693 00	598,200 00	4,211,500 00
Water companies	20,604,251 79	20,395,417 58	241,295 46	257,000 00	584,021 00
Telephone and telegraph companies	1,270,853 79	1,665,444 00	1,374,350 00	6,000 00	366,359 79
Warehouse companies	428,400 00	151,720 00	53,500 00		225,700 00
Car companies	60,000 00	60,000 00			
Pipe line companies					3,005,000 00
Steamship companies	75,000 00	75,000 00			
Motor companies	168,206 00	81,050 00	56,950 00	30,206 00	
Totals	³ \$57,622,309 68	\$61,317,048 08	\$2,155,415 46	\$15,227,036 91	\$18,617,842 37

¹Deduction.

²Total amount pending June 30, 1918, irrespective of the date of application.

³Does not include applications filed prior to July 1, 1917.

TABLE No. "2."

Showing Purpose and Amount of Stock, Bonds, Notes and Certificates Applied for, Authorized, Denied, Dismissed and Pending By and Before the Railroad Commission of the State of California. From July 1, 1917, to June 30, 1918.

Class of utility	Applied	Authorized	Denied	Dismissed	Pending ²
Stock					
Additions and Betterments.					
Steam railroad companies	\$2,500 00	\$192,200 00	\$158,800 00	-----	-----
Electric railway companies	10,100 00	26,600 00	¹ 16,500 00	-----	-----
Gas and electric companies	955,000 00	684,807 00	155,693 00	\$22,000 00	\$539,500 00
Water companies	820,806 00	321,610 00	140,200 00	5,000 00	459,521 00
Telephone and telegraph companies	19 00	19 00	-----	-----	-----
Warehouse companies	268,900 00	151,720 00	53,500 00	-----	66,200 00
Steamship companies	75,000 00	75,000 00	-----	-----	-----
Motor companies	128,206 00	53,000 00	45,000 00	30,206 00	-----
Totals-----	\$2,261,031 00	\$1,504,956 00	\$538,693 00	\$57,206 00	\$1,065,221 00
Refunding.					
Steam railroad companies	\$34,100 00	\$34,100 00	-----	-----	-----
Telephone and telegraph companies	15,000 00	15,000 00	-----	-----	-----
Totals-----	\$49,100 00	\$49,100 00	-----	-----	-----
Reorganization.					
Steam railroad companies	\$25,000 00	\$25,000 00	-----	-----	-----
Electric railway companies	3,200,000 00	5,200,000 00	-----	-----	-----
Gas and electric companies	3,207,592 00	3,215,470 00	-----	-----	\$200,000 00
Water companies	278,800 00	198,900 00	\$39,900 00	-----	40,000 00
Telephone and telegraph companies	95,300 00	1,366,750 00	229,350 00	-----	-----
Warehouse companies	159,500 00	-----	-----	-----	159,500 00
Motor companies	40,000 00	28,050 00	11,950 00	-----	-----
Totals-----	\$7,006,192 00	\$10,034,170 00	\$281,200 00	-----	\$399,500 00
Grand totals -----	\$9,316,323 00	\$11,588,226 00	\$817,893 00	\$57,206 00	\$1,464,721 00
Bonds					
Additions and Betterments.					
Steam railroad companies	\$811,000 00	\$811,000 00	-----	-----	-----
Electric railway companies	-----	-----	-----	\$500,000 00	\$9,697,000 00
Gas and electric companies	11,728,956 56	8,225,712 56	¹ \$41,756 00	568,000 00	3,412,000 00
Water companies	224,084 71	690,084 71	45,007 25	150,000 00	-----
Telephone and telegraph companies	110,300 00	15,000 00	-----	-----	109,300 00
Steamship companies	-----	-----	-----	-----	3,000,000 00
Totals-----	\$12,874,341 27	\$9,741,797 27	\$3,251 25	\$1,218,000 00	\$16,218,300 00
Refunding.					
Steam railroad companies	\$500,000 00	\$500,000 00	-----	-----	-----
Electric railway companies	15,500,000 00	-----	-----	\$6,312,000 00	\$303,000 00
Gas and electric companies	1,978,000 00	1,978,000 00	-----	-----	-----
Telephone and telegraph companies	366,000 00	366,000 00	-----	-----	-----
Totals-----	\$2,056,000 00	\$2,844,000 00	-----	\$6,312,000 00	\$303,000 00
Collateral.					
Steam railroad companies	\$135,500 00	\$18,500 00	-----	-----	\$117,000 00
Electric railway companies	1,565,000 00	1,565,000 00	-----	\$488,000 00	-----
Gas and electric companies	1,403,750 00	1,403,750 00	-----	-----	-----
Water companies	10,256,000 00	10,256,000 00	-----	-----	-----

¹Deduction.

²Total amount pending June 30, 1918, irrespective of the date of application.

TABLE No. "2"—Continued.

Showing Purpose and Amount of Stock, Bonds, Notes and Certificates Applied for, Authorized, Denied, Dismissed and Pending By and Before the Railroad Commission of the State of California. From July 1, 1917, to June 30, 1918.

Class of utility	Applied	Authorized	Denied	Dismissed	Pending ²
Bonds—Continued.					
Collateral—Continued.					
Telephone and telegraph companies -----	\$227,500 00	\$227,500 00	-----	-----	-----
Car companies -----	40,000 00	40,000 00	-----	-----	-----
Totals-----	\$13,627,750 00	\$12,510,750 00	-----	\$488,000 00	\$117,000 00
Reorganization.					
Steam railroad companies	\$1,500,000 00	\$1,500,000 00	-----	-----	-----
Electric railway companies	5,500,000 00	5,500,000 00	-----	-----	-----
Gas and electric companies	5,054,043 44	5,034,287 44	\$70,756 00	-----	-----
Water companies	93,500 00	9,000 00	-----	-----	\$84,500 00
Telephone and telegraph companies -----	242,000 00	1548,000 00	1,145,000 00	-----	242,000 00
Totals-----	\$12,389,543 44	\$11,495,287 44	\$1,215,756 00	-----	\$326,500 00
Grand totals -----	\$36,235,634 71	\$37,591,834 71	\$1,219,007 25	\$8,018,000 00	\$16,964,800 00
Notes					
Additions and Betterments.					
Steam railroad companies	\$266,368 55	-----	-----	\$250,000 00	\$16,368 55
Electric railway companies	57,352 53	\$32,352 53	-----	16,856 70	25,000 00
Gas and electric companies	1,356,507 64	1,283,807 64	\$100,000 00	8,200 00	60,000 00
Water companies	2,585,189 48	2,583,189 48	3,400 00	102,000 00	-----
Telephone and telegraph companies -----	-----	-----	-----	6,000 00	-----
Steamship companies -----	-----	-----	-----	-----	5,000 00
Totals-----	\$4,260,918 20	\$3,899,349 65	\$103,400 00	\$383,056 70	\$106,368 55
Refunding.					
Steam railroad companies	\$116,893 03	\$152,369 53	-----	-----	\$66,893 03
Electric railway companies	421,607 62	815,133 97	\$2,327 00	\$6,768,774 21	-----
Gas and electric companies	616,326 73	616,326 73	-----	-----	-----
Water companies	6,335,083 39	6,336,633 39	2,000 00	-----	-----
Telephone and telegraph companies -----	80,050 00	112,550 00	-----	-----	-----
Car companies -----	20,000 00	20,000 00	-----	-----	-----
Totals-----	\$7,598,960 77	\$8,053,013 62	\$4,327 00	\$6,768,774 21	\$66,893 03
Collateral.					
Electric railway companies	\$9,000 00	\$9,000 00	-----	-----	-----
Reorganization.					
Telephone and telegraph companies -----	\$45,059 79	\$30,000 00	-----	-----	\$15,059 79
Miscellaneous.					
Steam railroad companies	\$32,500 00	\$32,500 00	-----	-----	-----
Gas and electric companies	32,500 00	32,500 00	-----	-----	-----
Water companies	10,788 21	-----	\$10,788 21	-----	-----
Totals-----	\$75,788 21	\$65,000 00	\$10,788 21	-----	-----
Grand totals -----	\$11,989,726 97	\$12,056,363 27	\$118,515 21	\$7,151,830 91	\$188,321 37
Certificates					
Miscellaneous.					
Telephone and telegraph companies -----	\$80,625 00	\$80,625 00	-----	-----	-----

¹Deduction.

²Total amount pending June 30, 1918, irrespective of the date of application.

TABLE No. "2"—Continued.

Showing Purpose and Amount of Stock, Bonds, Notes and Certificates Applied for, Authorized, Denied Dismissed and Pending By and Before the Railroad Commission of the State of California. From July 1, 1917, to June 30, 1918.

Class of utility	Applied	Authorized	Denied	Dismissed	Pending ²
Total Stock, Bonds, Notes and Certificates					
Additions and Betterments.					
Steam railroad companies	\$1,079,868 55	\$1,003,200 00	\$158,800 00	\$250,000 00	\$16,368 55
Electric railway companies	67,452 53	58,952 53	16,500 00	516,856 70	9,722,000 00
Gas and electric companies	14,036,464 20	10,104,327 20	213,937 00	598,200 00	4,011,500 00
Water companies	3,630,080 19	3,594,884 19	188,607 25	257,000 00	459,521 00
Telephone and telegraph companies	110,319 00	15,019 00	-----	6,000 00	109,300 00
Warehouse companies	268,900 00	151,720 00	53,500 00	-----	66,200 00
Steamship companies	75,000 00	75,000 00	-----	-----	3,005,000 00
Motor companies	128,206 00	53,000 00	45,000 00	30,206 00	-----
Totals	\$19,306,290 47	\$15,146,102 92	\$643,344 25	\$1,658,262 70	\$17,389,889 55
Refunding.					
Steam railroad companies	\$650,993 03	\$686,469 53	-----	-----	\$66,893 03
Electric railway companies	15,078,392 38	815,133 97	\$2,327 00	\$13,080,774 21	303,000 00
Gas and electric companies	2,594,326 73	2,594,326 73	-----	-----	-----
Water companies	6,335,083 39	6,336,633 39	2,000 00	-----	-----
Telephone and telegraph companies	470,050 00	493,550 00	-----	-----	-----
Car companies	20,000 00	20,000 00	-----	-----	-----
Totals	\$4,992,060 77	\$10,946,113 62	\$4,327 00	\$13,080,774 21	\$369,893 03
Collateral.					
Steam railroad companies	\$135,500 00	\$18,500 00	-----	-----	\$117,000 00
Electric railway companies	1,574,000 00	1,574,000 00	-----	\$488,000 00	-----
Gas and electric companies	1,403,750 00	1,403,750 00	-----	-----	-----
Water companies	10,256,000 00	10,256,000 00	-----	-----	-----
Telephone and telegraph companies	227,500 00	227,500 00	-----	-----	-----
Car companies	40,000 00	40,000 00	-----	-----	-----
Totals	\$13,636,750 00	\$13,519,750 00	-----	\$488,000 00	\$117,000 00
Reorganization.					
Steam railroad companies	\$1,525,000 00	\$1,525,000 00	-----	-----	-----
Electric railway companies	8,700,000 00	10,700,000 00	-----	-----	-----
Gas and electric companies	8,261,635 44	8,249,757 44	\$70,756 00	-----	\$200,000 00
Water companies	372,300 00	207,900 00	39,900 00	-----	124,500 00
Telephone and telegraph companies	382,359 79	848,750 00	1,374,350 00	-----	257,059 79
Warehouse companies	159,500 00	-----	-----	-----	159,500 00
Motor companies	40,000 00	28,050 00	11,950 00	-----	-----
Totals	\$19,440,795 23	\$21,559,457 44	\$1,496,956 00	-----	\$741,059 79
Miscellaneous.					
Steam railroad companies	\$32,500 00	\$32,500 00	-----	-----	-----
Gas and electric companies	32,500 00	32,500 00	-----	-----	-----
Water companies	10,788 21	-----	\$10,788 21	-----	-----
Telephone and telegraph companies	80,625 00	80,625 00	-----	-----	-----
Totals	\$156,413 21	\$145,625 00	\$10,788 21	-----	-----
Grand totals	\$57,622,309 68	\$61,317,048 96	\$2,155,415 46	\$15,227,036 91	\$18,617,842 37

¹Deduction.

²Total amount pending June 30, 1918, irrespective of the date of application.

STOCKS, BONDS AND NOTES.

Of the securities applied for, 16.17 per cent represents stock, 62.88 per cent bonds, 20.81 per cent notes, and .14 per cent certificates of indebtedness.

Of the securities authorized, 18.90 per cent represents stocks, 61.31 per cent represents bonds, 19.66 per cent represents notes, and .13 per cent certificates of indebtedness.

Of the securities denied, 37.95 per cent represents stock, 56.55 per cent represents bonds, and 5.5 per cent represents notes.

Of the securities dismissed, .38 per cent represents stock, 52.66 per cent represents bonds, and 46.96 per cent represents notes.

Of the pending applications, 7.87 per cent represents stock, 91.12 per cent represents bonds, and 1.01 per cent represents notes.

Assuming that all the stocks, bonds and notes authorized, denied, dismissed and pending were applied for during the fiscal year ending June 30, 1918, we obtain the following ratios:

	Applied, per cent	Author- ized, per cent	Denied, per cent	Dis- missed, per cent	Pending, per cent
Stocks -----	100	83.22	5.86	.41	10.51
Bonds -----	100	58.92	1.91	12.57	26.60
Notes -----	100	61.78	.61	36.64	.97
Totals -----	100	63.00	2.22	15.65	19.13

PURPOSES OF ISSUES.

The following tabulation shows the percentage of stocks, bonds, notes and certificates applied for, authorized, denied, dismissed and pending for additions and betterments, reorganizations, refunding, collateral and miscellaneous purposes (data for fiscal year ending June 30, 1918):

Purpose	Applied, per cent	Author- ized, per cent	Denied, per cent	Dis- missed, per cent	Pending, per cent
Additions and betterments-----	33.66	24.70	29.85	10.89	93.40
Refunding -----	8.66	17.85	.20	85.90	2.00
Collateral -----	23.67	22.05	-----	3.21	.63
Reorganization -----	23.74	35.16	69.45	-----	3.97
Miscellaneous -----	.27	.24	.5	-----	-----
Totals -----	100.00	100.00	100.00	100.00	100.00

REFERENCE TO DECISIONS.

The decisions of the Railroad Commission are published from time to time in the volumes entitled "Opinions and Orders of the Railroad Commission of California." In this report attention is called to a few of the principles announced by the commission in some of its decisions.

(A) INVESTMENT BY PROMOTERS. In Application No. 3001, the Pacific Public Service Corporation asked the Railroad Commission to declare that public convenience and necessity requires and will require the construction of a gas plant to serve the city of Healdsburg, Sonoma County, and the city of Ukiah, Mendocino County, and the intervening territory. The financial plan of the company as outlined to the commission indicated that those interested in promoting this utility contemplated financing the construction entirely through the issue of bonds. Upon investigation the commission found that the success of the proposed public utility was doubtful. Commissioner Loveland in writing the decision of the commission says in part:

"Public convenience and necessity does not and can not require that private capital engage in a new public utility enterprise which is foredoomed to failure, nor can the public reasonably expect the use, except possibly during time of national emergency, of private property and capital without compensation. On the other hand, if public spirited or charitably inclined individuals or groups of individuals desire unselfishly to devote their own wealth to the public good, this commission, as a public body, would be the last to criticise such action.

"While, as I have already indicated, there is considerable doubt as to the practicability of the enterprise, I have no desire to prevent applicant from carrying out its proposed development, provided the promoters of the enterprise feel confident of its success and are willing to demonstrate such confidence by investing at least \$200,000.00 of their own money. The testimony does not indicate that they intended to invest any of their own funds."

(B) ISSUE OF SECURITIES BY AUTO BUS COMPANIES. In authorizing the issue of securities by transportation companies as defined by chapter 213, approved May 10, 1917, of the statutes of 1917, the commission has without exception required that the companies desiring to issue securities refrain from issuing such securities until they have obtained all necessary permits and franchises from cities and counties in and through which they intend to operate.

(C) ADVISING INVESTORS. The Railroad Commission has consistently adhered to the policy that it can not and should not advise investors of the value of public utility securities. The commission has freely furnished financial statements of public utilities to those seeking information in regard to the value of public utility securities. Commissioner Edgerton in a decision of November 13, 1917, relating to the issue of stocks and bonds of the Clear Lake Railroad Company, referring to the matter of advising investors, says:

"The interest of the commission goes primarily to the amount of stock and bonds to be issued to finance the construction of this road. It is not within the province of the commission to advise investors. In this instance, J. B. Rogers, interested in the financing of Clear Lake Railroad Company, informs the commission that the subscribers for cumulative participating bonds have full knowledge of the financial plans of applicant. We may, therefore, assume that the subscribers realize that the 10 per cent paid on their subscriptions within thirty days after the road is completed will in effect be used to reimburse the contractor in part for his construction expenditures."

(D) CAPITALIZATION OF PURCHASE PRICE. Commissioner Gordon in Decision No. 5316, dated April 16, 1918, authorizing The Pacific Telephone and Telegraph Company to purchase the telephone properties of the San Fernando Valley Home Telephone Company, referring to the matter of capitalizing the purchase price of these properties, says in part:

"From Mr. Shaw's statement it appears to me that the Pacific company regards the properties of the San Fernando company in the nature of materials and supplies. In salvaging the properties all the labor costs, as reported by the engineers, is lost. It is safe to say that some of the property will be found to be in such a condition that it can not be used elsewhere, while other property can only be used after relatively large amounts have been expended on it for repairs and alterations. In view of this situation, I believe that the Pacific company should capitalize only such part of the purchase price as may represent the reasonable value of the property, considered from the point of view of materials and supplies in the storeroom. So that the commission may be advised what use is being made of the property of the San Fernando company. I believe that the Pacific company should from time to time file with the commission statements showing the progress made in reconstructing its telephone system in Glendale, Burbank and vicinity, the use, if any, that is being made of the properties acquired from the San Fernando company, the removal of said properties, the cost of the removal and the reasonable value of the properties removed in the Pacific company's storeroom."

(E) EXPENSIVE FINANCING COMPENSATED BY IMMEDIATE CONSTRUCTION OF PLANT. In its decision of July 19, 1917 (written by Commissioner Edgerton), authorizing Southern California Edison Company to issue \$10,000,000.00 of two-year 6 per cent bonds, the commission called the company's attention to the fact that if these bonds were sold at 95.62 the money would cost the company approximately 8.4 per cent. Referring to the high cost of money, the commission in its decision says:

"Applicant insists that this is an abnormally high price for it to pay for money and that this price in no wise measures or sets the standard for the credit of this company. Representatives of applicant make a convincing showing that the condition of the financial market at the present time is such that it is difficult to sell high-class securities of any kind, and impossible to sell such securities except they are made attractive both as to price and security. Furthermore, applicant urges that while the charges for this particular money are high, nevertheless when these charges are averaged with the total cost of money to applicant the result makes a very favorable showing."

In the same decision the commission referring to the need of additional hydroelectric facilities says:

"Applicant has made a very convincing showing that the use of a part of the proceeds of these bonds, proposed to be sold, for increasing production of electric energy of its hydroelectric plant on Big Creek will result in a saving which will more than offset the price being paid for the money about to be obtained. We are shown that because of the increasing business of applicant, accompanied by the increasing cost of oil necessary in the production of electricity by steam, that the production of electric energy through the hydroelectric plants would result in a saving, if market cost of oil is considered, of

approximately \$700,000.00 per year, or if the price now paid by applicant under contract is considered, the saving will be approximately \$350,000.00 per year. Furthermore, unless money is obtained immediately, the present organization for additions to plant at Big Creek must be abandoned with a consequent serious loss or increase of the final expense of such additions."

Referring further to the high cost of money, the commission says:

"From the showing made herein, it is apparent that the high price being paid for this money by applicant is due entirely to the abnormal condition of the money market and while ordinarily it would be wise to wait until this abnormal condition had passed, I do not see how applicant can avoid its immediate necessities for money. Furthermore, with a part of the money obtained a saving will be made in the vigorous prosecution of the Big Creek hydro-electric development and the substitution of this power for steam generated power which will more than offset the difference between a normal price and the price here being paid for this money."

(F) BENEFITS OF CONSOLIDATION. The Railroad Commission authorized the Sierra and San Francisco Power Company to purchase through the issue of bonds the operative public utility properties of the Yosemite Power Company at a cost of approximately \$460,000.00. In its decision of September 5, 1917 (written by Commissioner Devlin), authorizing the transfer of the properties, the commission, referring to the possible economies resulting from the consolidation of the Yosemite Power Company properties with those of the Sierra and San Francisco Power Company, says in part:

"The Yosemite Power Company desires to transfer the property because of its difficulty in obtaining at this time funds to extend its lines and develop new business. The public will be benefited by the transfer of this property inasmuch as the purchasing company will be able to extend its lines more freely and is willing to make effective its rates now charged for general power and lighting service in the San Joaquin Valley."

(G) RE-FINANCING PUBLIC UTILITIES. In its decision of May 25, 1918, the Railroad Commission authorized the issue of \$5,500,000.00 of 5 per cent twenty-year first mortgage bonds and \$5,200,000.00 of capital stock for the purpose of re-financing the so-called Northern Electric Railway properties. The properties frequently referred to as the Northern Electric consisted of the properties of the Chico Electric Railway, Northern Electric Company, Northern Electric Railway Company, Sacramento and Woodland Railroad Company, Northern Electric Railway—Marysville and Colusa Branch, and Sacramento Terminal Company. These properties were sold under foreclosure sale on May 28, 1918. Some of the properties had been under the control and in the possession of John R. Coghlan, receiver, since October, 1914; others since March, 1915. In authorizing the issue of securities to re-finance

the railway properties the commission took the position that the properties of the various corporations should be consolidated into a single system and that the new corporation acquiring the properties should issue only such an amount of fixed interest-bearing securities as would reasonably assure the financial success of the new corporation. Through the consolidation of the properties the fixed interest-bearing obligations were reduced from approximately \$14,600,000.00 to \$5,500,000.00, the interest on part of the \$5,500,000.00 not becoming a fixed charge until 1919 or subsequent thereto.

APPENDIX.

COURT PROCEEDINGS.

The following is a summary of the court proceedings decided during the fiscal year ending June 30, 1918, and the proceedings which remained undecided on that date:

CASES PENDING ON JUNE 30, 1918.

1. *East Side Canal and Irrigation Company vs. Railroad Commission*, California Supreme Court No. S. F. 7139.

This is a proceeding filed on September 24, 1914, to review a decision of the Railroad Commission prescribing the rates to be charged for water supplied by East Side Canal and Irrigation Company (Vol. 4, Opinions and Orders of the Railroad Commission of California, 597). The canal company claims that it is not a public utility subject to regulation. The company, however, in compliance with the Railroad Commission's order, put into effect upon its system the reduced rates prescribed by the Railroad Commission, and has not pressed the proceeding before the Supreme Court.

2. *J. C. Allen et al. vs. Railroad Commission*, California Supreme Court No. L. A. 5025.

This is a proceeding brought by the consumers of Lake Hemet Water Company to review an order of the Railroad Commission (Vol. 11, Opinions and Orders of the Railroad Commission of California, 617) prescribing the rates to be charged for water supplied by Lake Hemet Water Company.

The consumers claim that by virtue of certain existing contracts between themselves and the company the water furnished them is not supplied as a public utility service, and that the Railroad Commission has no jurisdiction to prescribe the rates therefor.

On December 31, 1917, the Supreme Court rendered a decision annulling the order of the Railroad Commission. The Railroad Commission, on January 19, 1918, filed a petition for rehearing which was granted, the previous decision of the Supreme Court being vacated. The final decision has not yet been rendered.

3. *Producers Transportation Company vs. Railroad Commission*,
in the Supreme Court of the United States.

In this case a writ of error was sued out on February 14, 1918, by Producers Transportation Company to review the decision of the Supreme Court of California (Vol. 54, Cal. Dec. 583), mentioned in this summary as No. 7, under "Cases Decided."

4. *H. R. Atwood vs. Richland Realty Company et al.*, California
Supreme Court No. L. A. 5617.

This is an appeal from a judgment of nonsuit rendered by the Superior Court of San Diego County in a proceeding in which H. R. Atwood sought to quiet title to certain public utility property in San Diego County, as to which property the owners thereof had previously made application to the Railroad Commission, under section 51 of the Public Utilities Act, for authority to transfer the property to said Atwood. The commission granted authority under certain conditions, with which there was never any compliance.

The contention of the Railroad Commission, which intervened in this proceeding, is that the absence of a showing that authority has been granted by the Railroad Commission to transfer the property in accordance with the provisions of section 51 of the Public Utilities Act, and that the conditions under which such authority has been granted have been complied with, insufficient facts are stated to constitute a quiet-title proceedings.

5. *Napa Valley Electric Company vs. Railroad Commission*, in
Equity No. 396, in the District Court of the United States,
Northern District of California, Second Division.

In this proceeding Napa Valley Electric Company asks that the Federal Court declare invalid an order of the Railroad Commission (Vol. 4, Opinions and Orders of the Railroad Commission of California, 1061) prescribing the rate at which electric energy shall be supplied by Napa Valley Electric Company to Calistoga Electric Company on the ground that the rate for this service has been made a matter of contract between the two wholesaling utilities, and is beyond the jurisdiction of the commission.

The Railroad Commission filed a demurrer in this proceeding claiming, first, that the matter is *res judicata*, having already once been sent to the Supreme Court of California, and, second, that the contract rates in question are not beyond the power of the state to regulate.

COURT CASES DECIDED.

6. *Loretta B. Hart vs. Railroad Commission*, California Supreme Court No. S. F. 8780.

In this proceeding the Supreme Court denied a petition for a writ prohibiting the Railroad Commission from proceeding to hear and determine an application pending before it to fix the damages to be paid to petitioner for injury to her property as a result of the construction of a railroad subway crossing.

7. *Producers Transportation Company vs. Railroad Commission*, California Supreme Court No. L. A. 4234, decided on November 17, 1917.

This proceeding was brought to review the decision of the Railroad Commission finding that Producers Transportation Company is a common carrier and public utility subject to the jurisdiction of the Railroad Commission, and directing that said company file with the Railroad Commission its schedule of rates, rules and regulations governing the transportation of oil (Vol. 5, Opinions and Orders of the Railroad Commission of California, 990; Vol. 6, Opinions and Orders of the Railroad Commission of California, 391).

The decision of the Supreme Court, which is reported in Vol. 54, California Decisions, 583, affirms the jurisdiction of the Railroad Commission.

Producers Transportation Company has sued out a writ of error to the Supreme Court of the United States to review this decision of the California Supreme Court (No. 3 under "Cases Pending").

8. *Associated Pipe Line Company et al. vs. Railroad Commission*, California Supreme Court Nos. S. F. 7376, 7377.

These proceedings were brought to review the order of the Railroad Commission referred to in the preceding case, in so far as the same applied to Associated Pipe Line Company and Associated Oil Company. The decision of the Supreme Court reported in Vol. 54, California Decisions, 588, annuls the order of the Railroad Commission in so far as applicable to these two companies.

9. *Railroad Commission of California vs. The Atchison, Topeka and Santa Fe Railway Company*, Supreme Court of the United States, October Term, 1916.

This proceeding is a writ of error sued out by the Railroad Commission for a review by the Supreme Court of the United States of the decision of the Supreme Court of California annulling the order of the Railroad Commission (Vol. 8, Opinions and Orders of the Railroad Commission

of California, 74), directing The Atchison, Topeka and Santa Fe Railway Company to construct and maintain in operation a rail connection between Temecula in Riverside County, and Fallbrook in San Diego County.

On January 21, 1918, the Supreme Court of the United States dismissed this proceeding for lack of jurisdiction.

10. *E. Clemens Horst Co. vs. Railroad Commission, California*
Supreme Court No. S. F. 8440, decided on July 31, 1917.

In this case the Supreme Court denied a petition to review the order of the Railroad Commission (Vol. 13, Opinions and Orders of the Railroad Commission of California, 417) directing Southern Pacific Company to proceed with the collection of certain demurrage charges due from the petitioners.

PART TWO.
STATISTICAL REPORT.

STEAM RAILROADS.

TABLES 1 TO 5, INCLUSIVE.

TABLE

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Amador Central Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	12.00	12.00
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	2.48	2.48
Aggregate track mileage operated.....	14.48	14.48

¹Under construction.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Bay Point and Clayton Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	8.19	8.19
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	.66	.66
Aggregate track mileage operated.....	8.85	8.85

¹Not operating.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	California Southern Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	42.41	42.41
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	2.42	2.42
Aggregate track mileage operated.....	44.83	44.83

No. 1.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Amargosa Valley Railroad Company ¹		Arcata and Mad River Railroad Company		The Atchison, Topeka and Santa Fe Railway Company	
1916	1917	1916	1917	1916	1917
		12.90	12.90	635.72	635.72
				51.52	42.10
				232.22	231.75
				711.77	511.43
				123.15	67.38
		5.49	5.49	553.87	494.95
		18.39	18.39	2,308.25	1,983.33

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Bucksport and Elk River Railroad Company		California Central Railroad Company		California, Shasta and Eastern Railway Company	
1916	1917	1916	1917	1916	1917 ¹
8.16	8.16	7.94	7.94		16.00
.57	.57				
.92	.92	1.52	1.52		
9.65	9.65	9.46	9.46		16.00

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

California Western Railroad and Navigation Company		Camino, Placerville and Lake Tahoe Railroad Company		Cement, Tolenas and Tidewater Railroad Company	
1916	1917	1916	1917	1916	1917
42.85	42.85	8.05	8.05	3.56	3.56
7.89	7.89				
				.26	.26
		1.04	1.04	1.54	1.54
50.74	50.74	9.09	9.09	5.36	5.36

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Clear Lake Railroad Company ¹	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....		
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....		
Aggregate track mileage operated.....		

¹Not operating.²Sold to Southern Pacific Railroad Company.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Diamond and Caldor Railway	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	33.00	33.00
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	1.74	1.74
Aggregate track mileage operated.....	34.74	34.74

¹Under construction.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Humboldt Northern Railway Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	18.30	18.30
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	3.98	3.98
Aggregate track mileage operated.....	22.28	22.28

¹Under construction.²Report not received.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Chowchilla Pacific Railway Company		Colusa and Hamilton Railroad Company		Death Valley Railroad Company	
1916	1917	1916 ¹	1917 ²	1916	1917
10.22	10.22	-----	-----	20.35	20.35
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
1.50	1.50	-----	-----	1.79	1.79
-----	-----	-----	-----	1.01	1.01
11.72	11.72	-----	-----	23.15	23.15

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Holtan Interurban Railway Company		Howard Terminal Railway		Hueneme Malibu and Southern Railway ¹	
1916	1917	1916 ¹	1917	1916	1917
10.47	10.47	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
38.10	38.10	-----	-----	-----	-----
.66	.66	-----	1.18	-----	-----
49.23	49.23	-----	1.18	-----	-----

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Indian Valley Railroad Company		The Iron Mountain Railway Company		Kings Lake Shore Railroad Company	
1916 ¹	1917	1916	1917	1916 ¹	1917 ²
-----	21.60	11.00	11.00	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	1.32	3.00	3.00	-----	-----
-----	22.92	14.00	14.00	-----	-----

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Lake Tahoe Railway and Transportation Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	14.75	14.75
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard track and sidings.....	1.83	1.91
Aggregate track mileage operated.....	16.58	16.66

²Report not received.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Mojave Northern Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	5.50	6.00
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard track and sidings.....		1.50
Aggregate track mileage operated.....	5.50	7.50

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Nevada County Narrow Gauge Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	20.65	20.65
Miles of main line—second track.....		
Miles of branches and spurs.....	1.39	1.39
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	3.52	3.56
Aggregate track mileage operated.....	25.56	25.60

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Los Angeles and Salt Lake Railroad Company		Los Angeles and San Diego Beach Railway		McCloud River Railroad Company	
1916	1917	1916	1917 ²	1916	1917
187.72	187.36	17.61	-----	57.59	57.59
58.36	67.27	-----	-----	32.18	32.18
-----	-----	-----	-----	-----	-----
225.92	111.26	-----	-----	-----	-----
114.89	120.38	4.33	-----	16.78	16.78
586.89	486.27	21.94	-----	106.55	106.55

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Mt. Tamalpais and Muir Woods Railway		Nevada-California-Oregon Railway		Northwestern Pacific Railroad Company	
1916	1917	1916	1917	1916	1917
11.34	11.07	235.71	171.29	409.33	409.33
-----	-----	39.40	-----	13.59	13.59
-----	-----	-----	-----	116.48	115.28
-----	-----	-----	112.26	-----	-----
1.00	1.27	18.73	12.76	131.04	134.51
12.34	12.34	293.84	296.31	670.44	672.71

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Ocean Shore Railroad Company		Pacific Coast Railway Company		Pajaro Valley Consolidated Railroad Company	
1916	1917	1916	1917	1916	1917
53.70	53.63	75.99	75.99	41.36	41.36
-----	.07	27.06	27.06	-----	-----
-----	-----	-----	-----	-----	-----
-----	.71	-----	-----	-----	-----
12.84	12.92	13.62	14.21	9.65	9.65
66.54	67.33	116.67	117.26	51.01	51.01

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Panoche Valley Railroad Company	
	1916 ²	1917 ¹
<i>Mileage Owned.</i>		
Miles of main line—single track.....	-----	-----
Miles of main line—second track.....	-----	-----
Miles of branches and spurs.....	-----	-----
Line of proprietary company.....	-----	-----
Line operated under lease.....	-----	-----
Line operated under contract.....	-----	-----
Line operated under trackage rights.....	-----	-----
Miles of yard tracks and sidings.....	-----	-----
Aggregate track mileage operated.....	-----	-----

¹Report not received.²Under construction.³Purchased Quincy Western Railway Company November 1, 1917.⁴Sold to Quincy Railroad Company.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Riverside Rialto and Pacific Railroad Company	
	1916	1917 ⁴
<i>Mileage Owned.</i>		
Miles of main line—single track.....	9.78	-----
Miles of main line—second track.....	-----	-----
Miles of branches and spurs.....	-----	-----
Line of proprietary company.....	-----	-----
Line operated under lease.....	-----	-----
Line operated under contract.....	-----	-----
Line operated under trackage rights.....	1.53	-----
Miles of yard track and sidings.....	1.89	-----
Aggregate track mileage operated.....	13.20	-----

¹Sold to Los Angeles and Salt Lake Railroad Company.²Road sold to San Diego and Arizona Railway Company September 30, 1917.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Patterson and Western Railroad Company		Quincy Railroad Company ³		Quincy Western Railway Company ⁴	
1916 ²	1917	1916	1917	1916	1917
	23.60		5.25	5.29	
			.84	.84	
	23.60		6.09	6.13	

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Sacramento Valley and Eastern Railway		San Diego and Arizona Railway Company		San Diego and Southeastern Railway Company ²	
1916	1917	1916	1917	1916	1917
15.00	15.00	19.85	60.82	43.42	
		.66	.66	31.71	
		1.25			
			1.21		
.50	.50	6.45	17.71	21.71	
15.50	15.50	28.21	80.40	96.84	

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	San Joaquin and Eastern Railroad Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	55.92	55.91
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	5.12	5.22
Aggregate track mileage operated.....	61.04	61.13

¹Entire line not segregated to state.

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	South San Francisco Belt Railway	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....		
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		
Miles of yard tracks and sidings.....	3.08	3.08
Aggregate track mileage operated.....	3.08	3.08

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Santa Maria Valley Railroad Company		Sierra Railway Company of California		Southern Pacific Company	
1916	1917	1916	1917	1916	1917 ^a
17.77	17.77	56.65	56.65	14.03	9.84
				12.39	9.84
		19.30	19.30		533.13
3.62	3.62				4.37
				6,215.66	6,987.27
1.18	1.18	.16	.32		41.02
1.80	1.80	9.79	9.63	83.72	2,824.41
24.37	24.37	85.90	85.90	6,325.80	10,409.88

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Stockton Terminal and Eastern Railroad Company		Stone Canon Railroad		Sugar Pine Railway Company	
1916	1917	1916	1917	1916	1917
18.50	18.50	21.05	21.05	14.15	14.15
				9.46	9.46
2.20	2.20	.98	.98	2.42	2.42
20.70	20.70	22.03	22.03	26.03	26.03

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	Sunset Railway Company	
	1916	1917
<i>Mileage Owned.</i>		
Miles of main line—single track.....	49.86	49.86
Miles of main line—second track.....		
Miles of branches and spurs.....		
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....	9.80	9.80
Miles of yard tracks and sidings.....	30.99	27.14
Aggregate track mileage operated.....	90.65	86.80

TABLE No. 1

ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN

	The Western Pacific Railroad Company	
	1916	1917 ¹
<i>Mileage Owned.</i>		
Miles of main line—single track.....	408.74	925.98
Miles of main line—second track.....	2.71	5.93
Miles of branches and spurs.....		48.16
Line of proprietary company.....		
Line operated under lease.....		
Line operated under contract.....		
Line operated under trackage rights.....		.33
Miles of yard tracks and sidings.....	109.85	185.32
Aggregate track mileage operated.....	521.30	1,165.72

¹Entire line.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Tonopah and Tidewater Railroad Company		Trona Railway Company		Ventura County Railway Company	
1916	1917	1916	1917	1916	1917
138.12	167.59	30.40	30.397	21.20	21.20
		.40	.40		
	4.22				
9.75	10.64	2.76	2.602	3.22	3.22
147.87	182.45	33.56	33.399	24.42	24.42

—Concluded.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Yosemite Valley Railroad Company		Yreka Railroad Company		Totals	
1916	1917	1916	1917	1916	1917
77.90	77.90	7.50	7.50	3,041.50	3,550.707
				80.87	72.19
1.27	1.27			567.83	1,085.25
				717.30	520.08
				6,253.76	7,138.84
				372.99	247.47
9.33	9.35	.40	.40	1,216.86	3,962.322
88.50	88.52	7.90	7.90	12,251.11	16,576.859

TABLE

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Amador Central Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$425,233 95	\$427,964 87
Improvements in leased railway property.....		
Sinking funds.....	105 21	1,801 88
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		15,000 00
Total investments.....	\$425,339 16	\$444,766 75
<i>Current Assets.</i>		
Cash.....	\$34,337 61	\$42,149 66
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....	100 00	100 00
Traffic and car service balances.....		
Agents and conductors.....	19,983 67	15,695 97
Miscellaneous accounts receivable.....	2,515 42	2,324 41
Material and supplies.....	14,143 34	14,911 73
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....	230 68	736 08
Total current assets.....	\$71,310 72	\$75,917 85
Deferred assets.....		
Unadjusted debits.....	332,698 31	332,698 31
Deficit.....	504 95	
Grand totals.....	\$829,853 14	\$853,382 91
LIABILITIES.		
Stock.....	\$400,000 00	\$400,000 00
Funded debt.....	270,500 00	264,500 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$270,500 00	\$264,500 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		\$10,000 00
Traffic and car service balances.....	\$1,108 96	977 54
Audited accounts and wages payable.....	5,725 25	5,923 33
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	2,500 00	2,500 00
Unmatured rents accrued.....		
Other current liabilities.....	1,190 55	2,068 94
Total current liabilities.....	\$10,524 76	\$21,409 81
Deferred liabilities.....	778 31	599 11
Unadjusted credits.....	74,888 30	79,712 97
Sinking fund reserve.....		
Other reserves and appropriations.....	73,161 77	84,534 50
Surplus.....		2,626 52
Grand totals.....	\$829,853 14	\$853,382 91

¹Under construction.

No. 2.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Amargosa Valley Railroad Company ¹		Arcata and Mad River Railroad Company		The Atchison, Topeka and Santa Fe Railway Company	
1916	1917	1916	1917	1916	1917
		\$285,383 05	\$285,807 22	\$604,706,019 84 2,127,116 28	\$613,630,322 51 2,252,680 52 627 50
				8,957,030 07 105,225,567 60 11,422,549 97	9,852,235 27 112,573,209 76 18,657,228 94
		\$285,383 05	\$285,807 22	\$732,438,283 76	\$756,966,304 50
		\$357 21 292 68	\$247 09 253 44	\$36,887,667 05	\$34,452,448 45
		65,387 80	65,387 80	650,000 00 439,306 81 752,866 33 1,480,992 99	1,741,000 00 298,294 42 2,568,050 82 2,341,962 89
		296 25 8,902 39 8,451 56	728 72 47,353 57 3,371 31	1,216,342 05 5,334,894 40 13,149,084 22 1,023,119 87	1,884,056 41 7,827,732 64 19,132,001 88 1,667,927 04
		\$83,687 89	\$117,341 93	\$60,934,273 72 5,294,782 17 1,388,159 78	\$71,913,474 55 5,614,128 98 1,003,362 52
		\$369,070 94	\$403,149 15	\$800,055,499 43	\$835,497,270 53
		\$187,740 00	\$187,740 00	\$340,751,200 00 297,279,760 60	\$344,629,200 00 288,019,989 20
				\$297,279,760 60	\$288,019,989 20
		\$1,934 97	\$2,567 59	\$648,733 68 8,952,815 47 2,999,874 34 1,307,105 81 88,789 50 1,000 00 3,104,342 50 3,202,302 43 429,645 56	\$678,591 31 14,834,314 33 6,865,060 39 1,395,921 66 125,714 40 202,000 00 6,412,750 00 3,166,659 18 455,918 33
		2,686 30	3,386 75		
		\$4,621 27	\$5,954 34	\$20,734,609 29 192,826 18	\$34,136,959 60 290,067 10
		162,514 88	94,276 18	34,927,652 13 70,558 67	47,256,845 46 85,849 15
			75,400 00	74,055,440 45	87,884,995 74
		14,194 79	39,778 63	32,043,452 11	33,193,364 30
		\$369,070 94	\$403,149 15	\$800,055,499 43	\$835,497,270 55

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Bay Point and Clayton Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$225,298 92	\$225,518 84
Improvements in leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$225,298 92	\$225,518 84
<i>Current Assets.</i>		
Cash.....		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....		
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....		
Deferred assets.....		
Unadjusted debits.....		
Deficit.....		
Grand totals.....	\$225,298 92	\$225,518 84
LIABILITIES.		
Stock.....	\$150,000 00	\$150,000 00
Funded debt.....		
Notes.....		
Open accounts.....		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$37,259 22	\$42,445 84
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$37,259 22	\$42,445 84
Deferred liabilities.....		
Unadjusted credits.....		
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....	38,039 70	33,073 00
Grand totals.....	\$225,298 92	\$225,518 84

¹Not operating. ²Credit item.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Bucksport and Elk River Railroad Company		California Central Railroad Company		California, Shasta and Eastern Railway Company	
1916	1917	1916	1917	1916 ¹	1917
\$260,000 00	\$260,400 00	\$2,328,356 97	\$2,293,457 37	-----	\$200,197 15
-----	-----	-----	-----	-----	-----
42,628 26	42,628 26	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$302,628 26	\$303,028 26	\$2,328,356 97	\$2,293,457 37	-----	\$200,197 15
\$9,890 64	\$13,937 41	-----	-----	-----	\$2,349 30
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	\$62 91	-----	582 71
632 38	1,510 09	-----	-----	-----	240 73
1,841 00	1,876 00	-----	247 74	-----	56 75
-----	-----	-----	-----	-----	2118 24
-----	-----	-----	-----	-----	-----
\$12,364 02	\$17,323 50	-----	\$310 65	-----	\$2,829 79
270,000 00	270,000 00	-----	1,037 24	-----	1,942 50
-----	-----	\$18,300 55	96,430 24	-----	67,231 06
\$584,992 28	\$590,351 76	\$2,346,657 52	\$2,391,235 50	-----	\$272,200 50
\$500,000 00	\$500,000 00	\$2,000,000 00	\$2,000,000 00	-----	\$72,000 00
-----	-----	320,000 00	320,000 00	-----	128,000 00
-----	-----	-----	50,537 28	-----	-----
-----	-----	-----	14,475 26	-----	-----
-----	-----	\$320,000 00	\$385,012 54	-----	\$128,000 00
-----	-----	-----	-----	-----	-----
-----	-----	\$21,166 47	-----	-----	\$22,563 02
-----	-----	-----	-----	-----	-----
-----	-----	321 13	-----	-----	10,693 05
-----	-----	4,137 92	\$3,371 72	-----	353 04
-----	-----	1,032 00	2,064 00	-----	38,400 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	\$26,657 52	\$5,435 72	-----	\$72,009 11
\$36,744 63	\$36,071 99	-----	787 24	-----	69 19
-----	-----	-----	-----	-----	122 20
48,247 65	54,279 77	-----	-----	-----	-----
\$584,992 28	\$590,351 76	\$2,346,657 52	\$2,391,235 50	-----	\$272,200 50

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	California Southern Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$685,845 29	\$672,372 45
Improvements in leased railroad property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$685,845 29	\$672,372 45
<i>Current Assets.</i>		
Cash.....	\$5,528 09	\$24,368 04
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....	3,095 46	2,557 57
Miscellaneous accounts receivable.....		
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$8,623 55	\$26,925 61
Deferred assets.....	7,876 46	23,775 38
Unadjusted debits.....	115,526 20	174,883 50
Deficit.....		
Grand totals.....	\$817,871 50	\$897,956 94
LIABILITIES.		
Stock.....	\$171,100 00	\$171,100 00
Funded debt.....	475,000 00	475,000 00
Notes.....		
Open accounts.....	*28,414 96	
Total long term debt.....	\$503,414 96	\$475,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$30,000 00	\$68,500 00
Traffic and car service balances.....	2,432 07	2,593 87
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....	25,431 65	37,320 00
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		175 21
Unmatured rents accrued.....		
Other current liabilities.....	64,407 72	31,125 81
Total current liabilities.....	\$122,271 44	\$139,714 89
Deferred liabilities.....		
Unadjusted credits.....	45 35	75,257 74
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....	21,039 75	36,884 31
Grand totals.....	\$817,871 50	\$897,956 94

*Grants in aid of construction.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

California Western Railroad and Navigation Company		Camino, Placerville and Lake Tahoe Railroad Company		Cement, Tolenas and Tidewater Railroad Company	
1916	1917	1916	1917	1916	1917
\$2,070,957 48	\$2,068,190 67	\$200,000 00	\$200,000 00	\$260,100 57	\$265,100 96
37,160 00	75,127 54				15,000 00
\$2,108,117 48	\$2,143,318 21	\$200,000 00	\$200,000 00	\$260,100 57	\$280,100 96
\$11,280 22	\$20,850 05			\$3,466 19	\$3,260 67
	6,661 80				
582 09	478 34			531 21	457 38
117,584 02	7,626 01			57,877 66	57,562 32
20,613 56	23,636 85				
	362 34				
\$150,059 89	\$59,615 39			\$61,875 06	\$61,280 37
20,154 81	39 23				
	35,473 66	\$12,908 18	\$11,551 98		
\$2,278,332 18	\$2,238,446 49	\$212,908 18	\$211,551 98	\$321,975 63	\$341,381 33
\$1,000,000 00	\$1,000,000 00	\$100,000 00	\$100,000 00	\$256,000 00	\$256,000 00
735,000 00	700,000 00	100,000 00	100,000 00		
\$735,000 00	\$700,000 00	\$100,000 00	\$100,000 00		
\$34,752 11	\$58,968 82				
	1,548 65				
78,890 82	17,976 33	\$12,908 18	\$11,551 98	\$1,861 46	\$2,127 49
				362 60	89 43
11,250 00	10,500 00				
					1,261 06
\$124,892 93	\$88,993 80	\$12,908 18	\$11,551 98	\$2,224 06	\$3,477 98
167,785 71	176,614 59			26,567 32	30,905 88
				7,500 00	7,500 00
250,653 54	272,838 10			29,684 25	43,497 47
\$2,278,332 18	\$2,238,446 49	\$212,908 18	\$211,551 98	\$321,975 63	\$341,381 33

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Clear Lake Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$85,831 42	\$86,027 92
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$85,831 42	\$86,027 92
<i>Current Assets.</i>		
Cash.....	\$116 01	\$69 51
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....	337 50	337 50
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....		
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$453 51	\$407 01
Deferred assets.....		
Unadjusted debits.....		
Deficit.....		
Grand totals.....	\$86,284 93	\$86,434 93
LIABILITIES.		
Stock.....	\$82,150 00	\$82,200 00
Funded debt.....		
Notes.....		
Open accounts.....		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$3,000 00	\$3,000 00
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....	362 43	2 43
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$3,362 43	\$3,002 43
Deferred liabilities.....		460 00
Unadjusted credits.....	772 50	772 50
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....		
Grand totals.....	\$86,284 93	\$86,434 93

¹Sold to Southern Pacific Railroad Company.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Chowchilla Pacific Railway Company		Colusa and Hamilton Railroad Company		Death Valley Railroad Company	
1916	1917	1916	1917	1916	1917
\$107,365 60	\$109,094 13	\$1,608,208 47	-----	\$405,003 68	\$407,464 70
-----	-----	-----	-----	70 00	50 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$107,365 60	\$109,094 13	\$1,608,208 47	-----	\$405,073 68	\$407,514 70
-----	-----	-----	-----	\$91,603 80	\$148,640 98
\$291 79	\$208 35	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	695 15	22 69
-----	-----	-----	-----	3,667 43	675 87
-----	-----	-----	-----	-----	3,648 45
-----	-----	-----	-----	-----	-----
\$291 79	\$208 35	-----	-----	\$95,966 38	\$152,987 99
-----	-----	-----	-----	-----	-----
2,461 30	3,966 50	\$192,123 62	-----	24,740 58	22,191 38
-----	-----	-----	-----	-----	-----
\$110,118 69	\$113,268 98	\$1,800,332 09	-----	\$525,780 64	\$582,694 07
-----	-----	-----	-----	-----	-----
\$10,000 00	\$10,000 00	\$61,000 00	-----	\$118,900 00	\$148,100 00
-----	-----	-----	-----	306,810 00	293,174 00
100,118 69	103,268 98	1,739,332 09	-----	-----	-----
\$100,118 69	\$103,268 98	\$1,739,332 09	-----	\$306,810 00	\$293,174 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$3,545 99	\$2,876 62
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	4,992 75	4,770 85
-----	-----	-----	-----	-----	664 81
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$8,538 74	\$8,312 28
-----	-----	-----	-----	2,965 13	4,798 16
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	88,566 77	128,309 63
\$110,118 69	\$113,268 98	\$1,800,332 09	-----	\$525,780 64	\$582,694 07

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Diamond and Caldor Railway	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$503,764 81	\$527,548 00
Improvements on leased railway property.....		
Sinking funds		1,000 00
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments		
Total investments	\$503,764 81	\$528,548 00
<i>Current Assets.</i>		
Cash	\$255 20	\$1,024 87
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....	6 21	
Miscellaneous accounts receivable.....	2 50	14,411 80
Material and supplies.....	1,868 92	4,703 34
Interest and dividends receivable.....		
Rents receivable		
Other current assets.....		
Total current assets.....	\$2,132 83	\$20,140 01
Deferred assets		
Unadjusted debits		
Deficit		
Grand totals	\$505,897 64	\$548,688 01
LIABILITIES.		
Stock	\$240,000 00	\$240,000 00
Funded debt	116,000 00	200,000 00
Notes		
Open accounts		
Total long term debt.....	\$116,000 00	\$200,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....	\$54,229 76	\$458 89
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$54,229 76	\$458 89
Deferred liabilities		
Unadjusted credits	11,762 11	30,047 65
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus	83,905 77	78,181 47
Grand totals	\$505,897 64	\$548,688 01

¹Under construction.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Holtan Interurban Railway Company		Howard Terminal Railway		Hueneme Malibu and Southern Railway ¹	
1916	1917	1916 ¹	1917	1916	1917
\$336,935 26	\$342,396 16		\$24,100 00		
623 20	623 20				
	445 00				
\$337,558 46	\$343,464 36		\$24,100 00		
\$8,844 41	\$14,228 35		\$1,160 85		
3,486 22	3,110 45				
13 53	354 28				
391 46	770 02				
2,937 96	4,717 52		885 97		
1,509 15	1,882 08		1,000 00		
266 50	1 01				
\$17,449 23	\$25,063 71		\$3,046 82		
533 09	1,078 80		25 31		
5,273 02	9,201 40		3,212 65		
\$360,813 80	\$378,808 27		\$30,384 78		
\$200,000 00	\$200,000 00		\$27,100 00		
100,000 00	100,000 00				
\$100,000 00	\$100,000 00				
\$322 84	\$186 73				
8,646 16	7,423 81				
28,838 54	49,240 01		\$1,829 49		
3,037 50	3,000 00				
4,001 92					
198 79	220 83				
\$45,045 75	\$60,071 38		\$1,829 49		
15,768 05	18,796 89		1,455 29		
\$360,813 80	\$378,808 27		\$30,384 78		

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Humboldt Northern Railway Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$424,186 12	\$419,967 99
Improvements on leased railway property.....		
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....	18,778 02	18,778 02
Investments in affiliated companies.....		
Other investments		
Total investments	\$442,964 14	\$438,746 01
<i>Current Assets.</i>		
Cash		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	\$63,672 08	\$48,427 93
Material and supplies.....	13,647 00	21,981 55
Interest and dividends receivable.....		
Rents receivable		
Other current assets.....		
Total current assets.....	\$77,319 08	\$70,409 48
Deferred assets		
Unadjusted debits	11,526 37	17,527 83
Deficit		
Grand totals	\$531,809 59	\$526,683 32
LIABILITIES.		
Stock	\$500,000 00	\$500,000 00
Funded debt		
Notes		
Open accounts		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....		
Deferred liabilities		
Unadjusted credits	\$1,148 00	\$1,182 87
Sinking fund reserve.....		
Other reserves and appropriations.....		
urplus	30,661 59	25,500 45
Grand totals	\$531,809 59	\$526,683 32

¹Under construction.²Report not received.³Includes \$2,100.00 premium on capital stock.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Indian Valley Railroad Company		The Iron Mountain Railway Company		Kings Lake Shore Railroad Company	
1916	1917	1916	1917	1916 ¹	1917 ²
\$252,644 38	\$456,787 51	\$100,000 00	\$100,000 00		
	8,366 25				
\$252,644 38	\$465,153 76	\$100,000 00	\$100,000 00		
\$25,027 05	\$6,525 06				
	3,321 16				
	570 65				
2,838 42	12,044 50				
	1,841 01				
\$27,865 47	\$24,302 38				
	2,788 69				
\$280,509 85	\$492,244 83	\$100,000 00	\$100,000 00		
\$225,000 00	\$436,000 00	\$100,000 00	\$100,000 00		
	\$8,000 00				
	612 60				
	23,418 14				
\$53,509 85	1,376 38				
\$55,509 85	\$33,407 12				
	22,837 71				
\$280,509 85	\$492,244 83	\$100,000 00	\$100,000 00		

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Lake Tahoe Railway and Transportation Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$644,917 48	\$648,489 48
Improvements on leased railway property.....		
Sinking funds.....	7,541 57	133 81
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....	533,193 47	533,765 61
Investments in affiliated companies.....	41,477 00	41,477 00
Other investments.....		
Total investments.....	\$1,227,129 52	\$1,223,865 90
<i>Current Assets.</i>		
Cash.....	\$13,359 39	\$4,821 88
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....	512 61	440 81
Agents and conductors.....		
Miscellaneous accounts receivable.....	10,283 55	8,344 96
Material and supplies.....	16,740 12	15,453 66
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$40,895 67	\$29,061 31
Deferred assets.....	225 00	225 00
Unadjusted debits.....	1,224 65	1,838 27
Deficit.....		
Grand totals.....	\$1,269,474 84	\$1,254,990 48
LIABILITIES.		
Stock.....	\$500,000 00	\$500,000 00
Funded debt.....	426,000 00	403,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$426,000 00	\$403,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$55,000 00	\$50,000 00
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	4,166 66	4,166 66
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$59,166 66	\$54,166 66
Deferred liabilities.....		
Unadjusted credits.....	12,000 00	16,000 00
Sinking fund reserve.....	81,541 57	97,133 81
Other reserves and appropriations.....		
Surplus.....	190,766 61	184,699 61
Grand totals.....	\$1,269,474 84	\$1,254,990 48

¹Report not received.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Los Angeles and Salt Lake Railroad Company		Los Angeles and San Diego Beach Railway		McCloud River Railroad Company	
1916	1917	1916	1917 ¹	1916	1917
\$78,088,245 98	\$82,600,439 81	\$890,249 24	-----	\$2,995,438 22	\$2,979,823 69
21,659 66	43,006 01	-----	-----	-----	-----
2,650 00	2,800 00	-----	-----	-----	-----
979,768 03	1,630,272 38	-----	-----	8,219 12	6,945 45
210,483 12	199,345 03	-----	-----	-----	-----
56,485 94	98,585 94	-----	-----	-----	-----
\$79,359,292 73	\$84,574,449 17	\$890,249 24	-----	\$3,003,657 34	\$2,986,769 14
\$1,611,349 94	\$1,376,745 47	\$1,369 93	-----	\$21,053 59	\$64,748 79
-----	-----	-----	-----	-----	-----
34 96	309 58	74 21	-----	-----	-----
784 69	4,359 34	1,340 45	-----	-----	-----
265,485 92	310,887 68	-----	-----	2,889 96	566 30
200,481 78	399,676 47	157 18	-----	3,461 08	5,557 08
217,575 46	315,591 87	2,491 32	-----	6,472 04	12,699 13
1,872,698 97	2,660,632 33	6,178 96	-----	71,229 35	70,942 87
86 73	1,395 42	-----	-----	-----	-----
2,113 87	1,807 71	177 79	-----	82 79	594 65
\$4,170,612 32	\$5,071,405 87	\$11,789 84	-----	\$105,188 81	\$155,108 82
134,074 87	257,925 80	-----	-----	-----	-----
1,724,526 17	2,186,904 28	87,212 77	-----	95 65	176 83
1,266,802 20	1,359,646 20	16,370 08	-----	-----	-----
\$86,655,308 29	\$93,450,331 32	\$1,005,621 93	-----	\$3,108,941 80	\$3,142,054 79
\$25,000,000 00	\$25,000,000 00	\$711,000 00	-----	\$1,200,000 00	\$1,200,000 00
57,053,000 00	59,022,000 00	5,000 00	-----	1,200,000 00	1,200,000 00
-----	-----	99,450 79	-----	-----	-----
\$57,053,000 00	\$59,022,000 00	\$104,450 79	-----	\$1,200,000 00	\$1,200,000 00
-----	-----	-----	-----	-----	-----
-----	\$2,165,000 00	\$88,226 87	-----	\$25,000 00	-----
\$268,687 18	357,348 88	-----	-----	1,509 41	\$2,321 38
1,085,547 06	1,572,794 23	14,401 52	-----	8,270 82	10,087 73
10,400 05	14,481 84	-----	-----	428 82	1,102 26
1,141,060 00	1,161,060 00	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	9,708 36	-----	-----	15,111 10	15,000 00
-----	-----	-----	-----	-----	-----
12,126 04	140,603 83	-----	-----	27 41	57 83
\$2,517,820 33	\$5,420,997 14	\$102,628 39	-----	\$50,347 56	\$28,568 70
25,832 09	24,923 41	-----	-----	-----	-----
2,036,966 21	2,407,111 86	87,542 75	-----	199,802 54	209,239 10
21,659 66	43,006 01	-----	-----	-----	-----
-----	1,532,292 90	-----	-----	140,141 73	453,872 15
-----	-----	-----	-----	318,649 97	50,374 84
\$86,655,308 29	\$93,450,331 32	\$1,005,621 93	-----	\$3,108,941 80	\$3,142,054 79

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Mojave Northern Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$101,933 55	\$128,643 66
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$101,933 55	\$128,643 66
<i>Current Assets.</i>		
Cash.....	\$258 09	\$80 73
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	18,635 14	2,315 11
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$18,893 23	\$2,395 84
Deferred assets.....		
Unadjusted debits.....		
Deficit.....		
Grand totals.....	\$120,826 78	\$131,038 90
LIABILITIES.		
Stock.....	\$50,500 00	\$50,500 00
Funded debt.....		
Notes.....	50,127 21	11,165 47
Open accounts.....	2,730 63	32,995 98
Total long term debt.....	\$52,857 84	\$44,161 45
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		\$530 00
Miscellaneous accounts payable.....	\$660 00	
Interest matured and paid.....		865 02
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$660 00	\$1,395 02
Deferred liabilities.....		
Unadjusted credits.....	1,175 89	8,478 45
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....	15,633 05	26,503 98
Grand totals.....	\$120,826 78	\$131,038 90

¹Includes premium on capital stock of \$10,000.00.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Mt. Tamalpais and Muir Woods Railway		Nevada, California, Oregon Railway		Northwestern Pacific Railroad Company	
1916	1917	1916	1917	1916	1917
\$449,434 22	\$453,101 60	\$4,250,472 65	\$3,198,616 23	\$66,299,004 90	\$66,504,271 53
54,500 00		177 79		12,016 85	21,740 91
	788 55	16,446 56		50 00	50 00
			24,997 00	160 00	122,778 87
3,062 49		16,133 38	14,177 78	12,837 80	14,976 04
				1,800 00	8,850 00
\$506,996 71	\$453,890 15	\$4,283,230 38	\$3,237,791 01	\$66,325,869 55	\$66,672,667 35
\$895 40	\$2,351 58	\$42,208 98	\$35,689 87	\$350,143 90	\$586,256 91
			43,350 00	6,725 00	7,500 00
			500 00	2,500 00	952 21
		4,808 56	7,546 45	25,338 90	59,555 29
129 20		2,765 28	6,001 59	41,512 41	70,269 04
1,304 16	1,795 83	11,732 04	31,353 40	88,865 48	126,869 17
15,238 20	17,151 77	45,632 22	42,069 73	540,408 26	717,645 02
		176 80	475 75		
\$17,566 96	\$21,299 18	\$107,923 88	\$166,986 79	\$1,055,493 95	\$1,569,047 64
397 79		1,286 71	1,286 71	2,963 12	1,702 36
	1,232 91	6,020 13	6,708 40	1,134,694 68	1,291,635 79
			431,899 98		
\$524,961 46	\$476,422 24	\$4,397,861 10	\$3,844,672 89	\$68,519,021 30	\$69,535,053 14
\$318,000 00	\$318,000 00	\$2,200,000 00	\$2,200,000 00	\$35,000,000 00	\$35,000,000 00
45,500 00	42,500 00	1,312,000 00	853,000 00	28,041,000 00	28,665,000 00
\$45,500 00	\$42,500 00	\$1,312,000 00	\$853,000 00	\$28,041,000 00	\$28,665,000 00
\$24,500 00	\$35,000 00				
		\$14,650 53	\$14,250 01	\$21,903 04	\$26,541 07
15,791 41	4,969 45	29,876 78	47,128 57	328,426 25	371,812 26
81 07		9,513 98	12,216 98	4,201 81	31,376 56
		650 00	185 00	100,250 00	111,075 00
	531 30	10,933 33	8,525 00	363,964 98	373,712 50
\$40,372 48	\$40,500 75	\$65,624 62	\$82,305 56	\$818,746 08	\$917,517 39
5,228 60	2,785 43	48 00	1,903 70	20,159 07	
14,983 83	17,495 75	225,354 15	190,404 49	732,441 92	870,813 20
36,000 00		13,760 29		28,266 81	37,990 91
18,500 00		517,059 14	517,059 14	112,419 23	113,476 70
46,376 55	55,140 31	64,014 90		3,765,988 16	3,930,224 94
\$524,961 46	\$476,422 24	\$4,397,861 10	\$3,844,672 89	\$68,519,021 30	\$69,535,053 14

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Nevada County Narrow Gauge Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$786,554 73	\$786,431 19
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		5,000 00
Total investments.....	\$786,554 73	\$791,431 19
<i>Current Assets.</i>		
Cash.....	\$19,174 04	\$16,775 35
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....	10,040 00	9,840 00
Traffic and car service balances.....		33 19
Agents and conductors.....	2,891 76	2,828 49
Miscellaneous accounts receivable.....	3,448 78	3,204 38
Material and supplies.....	342 30	930 43
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$35,896 88	\$33,611 84
Deferred assets.....	16,638 28	16,638 28
Unadjusted debits.....	7,250 79	7,020 66
Deficit.....	20,169 69	32,334 74
Grand totals.....	\$866,510 37	\$881,036 71
LIABILITIES.		
Stock.....	¹ \$250,850 00	¹ \$250,850 00
Funded debt.....	175,000 00	159,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$175,000 00	\$159,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....	\$126 30	
Audited accounts and wages payable.....	14,869 73	\$21,443 48
Miscellaneous accounts payable.....		
Interest matured unpaid.....	612 56	
Dividends matured unpaid.....	1,491 50	1,704 00
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		574 98
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$17,100 09	\$23,722 46
Deferred liabilities.....		
Unadjusted credits.....	76,437 74	87,906 95
Sinking fund reserve.....		
Other reserves and appropriations.....	347,122 54	359,557 30
Surplus.....		
Grand totals.....	\$866,510 37	\$881,036 71

¹Includes premium on capital stock of \$650.00.²Assessments.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Ocean Shore Railroad Company		Pacific Coast Railway Company		Pajaro Valley Consolidated Railroad Company	
1916	1917	1916	1917	1916	1917
\$5,598,606 34	\$5,561,974 55	\$2,883,358 13	\$2,880,766 56	\$605,855 27	\$612,040 41
22,569 38	94,984 07				
\$5,621,175 72	\$5,656,958 62	\$2,883,358 13	\$2,880,766 56	\$605,855 27	\$612,040 41
\$14,895 04	\$18,319 50	\$250,074 32	\$148,480 61	\$33,292 19	\$5,735 51
	398 95				
286 00	198 10	385 03	1,363 93		805 96
854 20	1,887 68	35,890 96	39,957 93		192 90
117,740 07	2,221 89	19,276 25	11,937 89	78 68	172 16
39,952 59	31,449 89	21,509 63	34,276 72	5,280 48	8,031 23
		2,796 77			
\$173,727 90	\$54,476 01	\$329,932 96	\$236,017 08	\$38,651 35	\$14,937 76
1,613 78	4,658 92	481 07	200 00		
	1,007 32	869 56	3,972 60	631,728 88	632,176 99
\$5,796,517 40	\$5,717,100 87	\$3,214,641 72	\$3,120,956 24	\$1,276,235 50	\$1,259,155 16
\$3,809,950 00	\$3,809,950 00	\$1,370,400 00	\$1,370,400 00	\$1,100,000 00	\$1,100,000 00
10,988 44	10,000 00	1,370,000 00	1,370,000 00		
		59,467 62	59,467 62		
\$10,988 44	\$10,000 00	\$1,429,467 62	\$1,429,467 62		
\$82,895 47					
349 50	\$375 88	\$1,738 10	\$2,415 02		\$364 76
15,994 00	15,329 38	20,613 52	19,881 39	\$713 06	
2,688 94	3,084 86	4,757 94	5,678 98		
		123,300 00			
		27,400 00	27,400 00		
		510 70		2,239 99	392 52
\$101,927 91	\$18,790 12	\$178,320 26	\$55,375 39	\$2,953 05	\$756 88
\$1,113,147 75	\$1,113,147 75				
76,604 82	96,984 79	55,862 91	65,902 43	90,627 51	98,021 43
	737 42		190 77		
683,898 48	667,490 79	180,590 93	199,620 03	82,654 94	60,376 85
\$5,796,517 40	\$5,717,100 87	\$3,214,641 72	\$3,120,956 24	\$1,276,235 50	\$1,259,155 16

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Panoche Valley Railroad Company	
	1916 ¹	1917 ²
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....		
Improvements on leased railway property.....		
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments		
Total investments		
<i>Current Assets.</i>		
Cash		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....		
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable		
Other current assets.....		
Total current assets.....		
Deferred assets		
Unadjusted debits		
Deficit		
Grand totals		
LIABILITIES.		
Stock		
Funded debt		
Notes		
Open accounts		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....		
Deferred liabilities		
Unadjusted credits		
Sinking fund reserve		
Other reserves and appropriations.....		
Surplus		
Grand totals		

¹Under construction. ²Report not received.³Purchased Quincy Western Railway Company November 1, 1917.⁴Installments of stock subscription.⁵Assessments. ⁶Sold to Quincy Railroad Company.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Patterson and Western Railroad Company		Quincy Railroad Company ³		Quincy Western Railway Company	
1916	1917	1916	1917	1916	1917 ^a
\$232,937 16	\$253,390 31		\$26,433 13	\$80,029 43	
\$232,937 16	\$253,390 31		\$26,433 13	\$80,029 43	
\$280 18	\$526 87		\$245 16	\$2,010 57	
				2,254 64	
			1,849 05	1,986 95	
196 04	1,147 71		387 57	1,198 41	
	776 28		493 92	427 82	
\$476 22	\$2,450 86		\$2,975 70	\$7,878 39	
	1 86				
	607 32		98 56	1,234 89	
	3,940 93		1,628 14	22,120 70	
\$233,413 38	\$260,391 28		\$31,135 53	\$111,263 41	
\$3 00	\$150,000 00		⁴ \$26,297 91	\$61,766 00	
221,336 03	109,490 02				
\$221,336 03	\$109,490 02				
				\$33,458 40	
\$12,074 35	\$777 41		\$1,998 68		
			980 35	1,420 60	
			1,858 59		
				3,122 57	
				2,100 62	
\$12,074 35	\$777 41		\$4,837 62	\$10,102 19	
	123 85			⁵ 6,288 10	
				3,107 12	
\$233,413 38	\$260,391 28		\$31,135 53	\$111,263 41	

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Riverside, Rialto and Pacific Railroad Company	
	1916	1917 ²
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$526,677 77	-----
Improvements on leased railway property.....		-----
Sinking funds.....	17,500 00	-----
Deposits in lieu of mortgage property sold.....		-----
Miscellaneous physical property.....		-----
Investments in affiliated companies.....		-----
Other investments.....		-----
Total investments.....	\$544,177 77	-----
<i>Current Assets.</i>		
Cash.....	\$34,430 32	-----
Demand loans and deposits.....		-----
Time drafts and deposits.....		-----
Special deposits.....		-----
Loans and bills receivable.....	9,146 14	-----
Traffic and car service balances.....	1,624 66	-----
Agents and conductors.....	680 54	-----
Miscellaneous accounts receivable.....	4,499 98	-----
Material and supplies.....	5,775 68	-----
Interest and dividends receivable.....		-----
Rents receivable.....		-----
Other current assets.....		-----
Total current assets.....	\$56,157 32	-----
Deferred assets.....		-----
Unadjusted debits.....	2,213 79	-----
Deficit.....		-----
Grand totals.....	\$602,548 88	-----
LIABILITIES.		
Stock.....	\$300,000 00	-----
Funded debt.....	200,000 00	-----
Notes.....		-----
Open accounts.....	29,333 42	-----
Total long term debt.....	\$229,333 42	-----
<i>Current Liabilities.</i>		
Loans and bills payable.....		-----
Traffic and car service balances.....	\$33,399 55	-----
Audited accounts and wages payable.....	2,237 87	-----
Miscellaneous accounts payable.....		-----
Interest matured unpaid.....		-----
Dividends matured unpaid.....		-----
Funded debt matured unpaid.....		-----
Unmatured dividends declared.....		-----
Unmatured interest accrued.....	5,166 65	-----
Unmatured rents accrued.....		-----
Other current liabilities.....	32 90	-----
Total current liabilities.....	\$40,836 97	-----
Deferred liabilities.....	231 31	-----
Unadjusted credits.....	3,674 07	-----
Sinking fund reserve.....	19,166 66	-----
Other reserves and appropriations.....		-----
Surplus.....	9,306 45	-----
Grand totals.....	\$602,548 88	-----

¹Road sold to San Diego and Arizona Railway Company September 30, 1917.²Sold to Los Angeles and Salt Lake Railroad Company.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Sacramento Valley and Eastern Railway		San Diego and Arizona Railway Company		San Diego and Southeastern Railway Company	
1916	1917	1916	1917	1916	1917 ¹
\$547,074 87	\$541,580 17	\$3,752,713 12	\$6,566,687 30	\$1,935,408 25	-----
-----	-----	-----	-----	-----	-----
-----	-----	94,417 13	148,857 40	54,833 37	-----
-----	-----	3,865,727 20	4,011,584 36	-----	-----
-----	-----	9,500 00	9,500 00	272 00	\$272 00
\$547,074 87	\$541,580 17	\$7,722,357 45	\$10,736,629 06	\$1,990,513 62	\$272 00
\$8,615 60	\$7,129 89	\$11,676 11	\$9,795 62	\$2,436 72	\$7,463 52
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	925 00	740 96
276 57	2,025 91	-----	110 40	-----	-----
-----	2 50	134,390 74	14,137 82	7,500 55	97 50
-----	335 37	236,133 47	36,371 46	21,191 77	1,501,416 47
-----	-----	-----	383,557 43	1,651 58	-----
-----	-----	-----	-----	-----	-----
\$8,892 17	\$9,493 67	\$382,200 32	\$443,972 73	\$33,105 62	\$1,509,718 45
-----	-----	1,477 10	3,248 78	50 00	-----
74 97	75 01	51,860 64	695,790 72	1,412 99	68,001 29
69,032 18	71,848 54	755,295 82	735,570 53	203,672 94	718,141 13
\$625,074 19	\$622,997 39	\$8,913,191 33	\$12,615,211 82	\$2,228,755 17	\$2,296,132 87
\$500,000 00	\$500,000 00	\$2,000,000 00	\$2,000,000 00	\$1,650,000 00	\$1,650,000 00
-----	-----	-----	1,430,000 00	-----	-----
-----	-----	-----	7,255,333 05	-----	-----
-----	-----	-----	\$8,685,333 05	-----	-----
\$16,782 68	\$5,124 52	\$6,497,676 84	-----	\$180,396 31	\$630,896 31
-----	-----	-----	\$513 00	234 70	-----
1,298 36	5,258 88	104,291 47	39,193 51	15,140 99	14,671 13
-----	83 40	208,673 99	1,501,817 83	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	20,212 45	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$18,081 04	\$10,466 80	\$6,830,854 75	\$1,541,524 34	\$495,772 00	\$645,567 44
-----	-----	59,816 91	108,537 33	-----	15 00
106,993 15	112,530 59	22,519 67	279,817 10	82,983 17	550 43
-----	-----	-----	-----	-----	-----
\$625,074 19	\$622,997 39	\$8,913,191 33	\$12,615,211 82	\$2,228,755 17	\$2,296,132 87

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	San Joaquin and Eastern Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$1,207,837 91	\$1,224,096 28
Improvements in leased railway property.....	-	-
Sinking funds.....	-	-
Deposits in lieu of mortgage property sold.....	-	-
Miscellaneous physical property.....	9,665 55	10,093 34
Investments in affiliated companies.....	47,274 57	54,423 92
Other investments.....	-	-
Total investments.....	\$1,264,778 03	\$1,288,613 54
<i>Current Assets.</i>		
Cash.....	\$7,402 89	\$4,328 40
Demand loans and deposits.....	-	-
Time drafts and deposits.....	-	-
Special deposits.....	-	-
Loans and bills receivable.....	-	-
Traffic and car service balances.....	199 84	4,432 63
Agents and conductors.....	582 24	192 23
Miscellaneous accounts receivable.....	13,001 62	19,203 77
Material and supplies.....	26,306 32	37,432 75
Interest and dividends receivable.....	-	-
Rents receivable.....	-	-
Other current assets.....	-	-
Total current assets.....	\$47,193 23	\$65,589 78
Deferred assets.....	2,387 00	3,158 00
Unadjusted debits.....	1,344,673 05	1,344,656 63
Deficit.....	167,207 20	119,540 21
Grand totals.....	\$2,826,238 51	\$2,821,558 16
LIABILITIES.		
Stock.....	\$1,000,000 00	\$1,000,000 00
Funded debt.....	1,000,000 00	1,000,000 00
Notes.....	-	-
Open accounts.....	347,552 93	287,060 69
Total long term debt.....	\$1,347,552 93	\$1,287,060 69
<i>Current Liabilities.</i>		
Loans and bills payable.....	-	\$10,000 00
Traffic and car service balances.....	-	915 96
Audited accounts and wages payable.....	\$27,056 76	9,117 41
Miscellaneous accounts payable.....	537 40	786 55
Interest matured unpaid.....	225,000 00	275,000 00
Dividends matured unpaid.....	-	-
Funded debt matured unpaid.....	-	-
Unmatured dividends declared.....	-	-
Unmatured interest accrued.....	16,666 66	16,742 46
Unmatured rents accrued.....	-	-
Other current liabilities.....	-	-
Total current liabilities.....	\$269,260 82	\$312,562 38
Deferred liabilities.....	525 95	233 70
Unadjusted credits.....	26,542 16	39,344 74
Sinking fund reserve.....	-	-
Other reserves and appropriations.....	182,356 65	182,356 65
Surplus.....	-	-
Grand totals.....	\$2,826,238 51	\$2,821,558 16

¹Credit item.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Santa Maria Valley Railroad Company		Sierra Railway Company of California		Southern Pacific Company	
1916	1917	1916	1917	1916	1917
\$242,292 33	\$244,084 11	\$5,644,840 82	\$5,669,295 12	\$121,817,824 66	\$120,852,818 28
529 23	33 98	5,829 35	5,829 35	1,374,680 53	1,454,270 66
		25,759 74	25,883 24		
				12,968,640 14	29,659,906 64
				547,102,388 48	541,052,719 62
				15,399,472 55	21,895,945 92
\$242,821 56	\$244,118 09	\$5,676,429 91	\$5,701,007 71	\$698,663,006 36	\$717,915,661 12
\$24,910 58	\$25,996 59	\$29,300 44	\$6,653 66	\$10,005,493 40	\$9,230,167 76
				8,000,000 00	4,500,000 00
				6,850,000 00	15,500,000 00
		43,093 25	48,978 72	1,790,241 30	86,563 17
		52,602 16	40,000 00	25,738 17	4,002,756 22
		12,103 21	22,920 15	979,396 29	1,369,345 10
6,440 68	5,155 10	1,065 68	4,308 68	2,703,540 70	5,238,108 28
4,390 16	2,158 68	6,451 33	15,944 20	4,139,536 61	5,881,645 41
3,313 05	3,315 73	23,565 26	40,240 57	10,577,267 63	16,446,064 23
116 66	164 43			2,915,355 55	2,351,091 83
				21,206 25	1,624,461 37
				24,176 19	43,120 63
\$39,171 13	\$36,790 53	\$168,181 33	\$179,045 98	\$48,031,952 09	\$66,273,324 00
253,490 22	250,327 23			6,018,595 66	3,400,271 70
				6,944,299 01	9,863,086 78
\$535,482 91	\$531,235 85	\$5,844,611 24	\$5,880,053 69	\$759,657,853 12	\$797,452,343 60
\$300,000 00	\$300,000 00	\$3,248,000 00	\$3,248,000 00	\$272,822,905 64	\$272,823,405 64
184,000 00	175,000 00	1,952,000 00	1,944,000 00	209,482,110 00	206,657,610 00
				93,902,562 91	84,712,802 77
\$184,000 00	\$175,000 00	\$1,952,000 00	\$1,944,000 00	\$303,384,672 91	\$291,370,412 77
\$12,556 54	\$4,634 41	\$1,918 72	\$2,780 15	\$1,241,411 66	\$1,341,467 91
2,264 27	1,914 35	16,165 73	14,959 64	7,653,709 72	9,176,863 62
70 84	2,107 38			699,514 67	2,453,566 38
				417,058 98	621,437 38
				4,144,883 89	4,158,467 49
3,680 00	3,500 00	38,147 42	43,423 67	1,841,535 79	1,808,671 21
				13,789 76	23,949 32
			2,186 04	538,981 06	600,679 95
\$18,571 65	\$12,156 14	\$56,231 87	\$63,349 50	\$16,550,885 53	\$20,185,103 26
6,645 80	15,469 84	67,643 98	69,186 39	96,354 28	114,025 63
727 90	2,984 33	25,759 74	25,883 24	49,174,435 44	72,366,282 31
13,600 00	20,415 00	68,230 98	74,210 98	5,037 69	5,628 79
11,937 56	5,210 54	426,744 67	455,423 58	29,456 20	33,865 10
				117,594,105 43	140,553,620 10
\$535,482 91	\$531,235 85	\$5,844,611 24	\$5,880,053 69	\$759,657,853 12	\$797,452,343 60

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	South San Francisco Belt Railway	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$89,659 89	\$89,757 41
Improvements in leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$89,659 89	\$89,757 41
<i>Current Assets.</i>		
Cash.....	\$2,257 29	\$697 16
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	495 24	867 12
Material and supplies.....	15 20	26 08
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....	78 93	78 93
Total current assets.....	\$2,846 66	\$1,669 29
Deferred assets.....	78 23	46 53
Unadjusted debits.....		
Deficit.....	14,798 80	6,120 98
Grand totals.....	\$107,383 58	\$97,594 23
LIABILITIES.		
Stock.....	\$50,000 00	\$50,000 00
Funded debt.....		
Notes.....		
Open accounts.....		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....	\$31,104 86	\$16,306 06
Traffic and car service balances.....		
Audited accounts and wages payable.....	2 50	4 46
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$31,107 36	\$16,310 52
Deferred liabilities.....		
Unadjusted credits.....	26,276 22	31,283 71
Sinking fund reserve.....		
Other reserves and appropriations.....		
Surplus.....		
Grand totals.....	\$107,383 58	\$97,594 23

¹Privately owned. ²Represents investment. ³Credit item.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Stockton Terminal and Eastern Railroad Company		Stone Canon Railroad Company ¹		Sugar Pine Railway Company	
1916	1917	1916	1917	1916	1917
\$345,413 32	\$345,413 32	\$232,714 72	\$232,714 72	\$1,316,724 92	\$1,317,468 75
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$345,413 32	\$345,413 32	\$232,714 72	\$232,714 72	\$1,316,724 92	\$1,317,468 75
\$272 38	\$3,539 94	\$51 81	\$164 99	\$273 75	\$325 22
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
		127 08	195 72		
53 63	725 17	11 94	11 94	34 45	97 82
13,189 33	13,404 11	7,233 45	8,855 83	31 00	126 65
				6,369 66	1,617 03
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$13,515 34	\$17,669 22	\$7,424 28	\$8,898 50	\$6,708 86	\$2,166 72
19,829 72	19,076 17			294 12	315 90
45,273 83	51,173 15	123,199 03	172,318 56		3,291 75
\$424,032 21	\$433,331 86	\$363,338 03	\$413,931 78	\$1,323,727 90	\$1,323,243 12
\$263,900 00	\$263,900 00	\$349,979 89	\$373,975 81	\$1,000,000 00	\$1,000,000 00
83,800 00	83,800 00			180,000 00	180,000 00
48,997 41	48,997 41				
-----	-----	-----	-----	-----	-----
\$132,797 41	\$132,797 41			\$180,000 00	\$180,000 00
-----	-----	-----	-----	-----	-----
				\$33,197 63	\$33,197 63
-----	-----	-----	-----	-----	-----
\$10,181 10	\$11,553 29	\$827 73	\$813 01	8,524 54	4,866 28
		2,307 50	2,947 50	2,703 69	8,584 18
5,056 00	10,084 00			61,775 00	69,525 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
1,257 00	1,257 00			2,125 00	2,125 00
2,500 00	2,500 00				
-----	-----	-----	-----	-----	-----
\$18,994 10	\$25,394 29	\$3,135 23	\$3,760 51	\$108,325 86	\$118,298 09
8,340 70	11,240 16	10,222 91	36,195 46	21,671 60	24,945 63
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
				13,730 44	
\$424,032 21	\$433,331 86	\$363,338 03	\$413,931 78	\$1,323,727 90	\$1,323,243 12

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	Sunset Railway Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$1,692,438 33	\$1,700,436 71
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$1,692,438 33	\$1,700,436 71
<i>Current Assets.</i>		
Cash.....	\$71,185 56	\$113,099 15
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....	9,180 06	36,862 70
Agents and conductors.....	20,041 04	23,028 73
Miscellaneous accounts receivable.....	29,801 88	66,421 62
Material and supplies.....		3,273 32
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$130,208 54	\$242,685 52
Deferred assets.....	2 00	20 90
Unadjusted debits.....	12,106 71	8,015 16
Deficit.....		
Grand totals.....	\$1,834,755 58	\$1,951,158 29
LIABILITIES.		
Stock.....	\$1,000,000 00	\$1,000,000 00
Funded debt.....	566,000 00	566,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$566,000 00	\$566,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....	\$46,404 91	\$114,519 60
Audited accounts and wages payable.....	29,516 93	30,134 42
Miscellaneous accounts payable.....	115 38	4,677 02
Interest matured unpaid.....		1,395 83
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	8,920 83	7,525 00
Unmatured rents accrued.....		
Other current liabilities.....		19 00
Total current liabilities.....	\$84,958 05	\$158,270 87
Deferred liabilities.....		
Unadjusted credits.....	22,102 33	46,741 47
Sinking fund reserve.....	6,875 50	18,510 18
Other reserves and appropriations.....	40,852 23	40,852 23
Surplus.....	113,967 47	120,783 54
Grand totals.....	\$1,834,755 58	\$1,951,158 29

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Tonopah and Tidewater Railroad Company		Trona Railway Company		Ventura County Railway Company	
1916	1917	1916	1917	1916	1917
\$4,133,433 59	\$4,152,717 72	\$647,838 62	\$650,406 01	\$295,851 92	\$296,715 66
210,014 32	227,223 46				
18,846 90	18,846 90				
2,087 25	8,609 44				
191,100 00	191,100 00				
\$4,555,482 06	\$4,598,497 52	\$647,838 62	\$650,406 01	\$295,851 92	\$296,715 66
\$100,438 59	\$66,132 77	\$1,157 43	\$9,045 05	\$7,989 18	\$14,758 35
30,855 21	7,126 55		225 20		
2,837 41	1,624 73	7,159 75	4,591 73	708 35	991 28
7,081 93	7,576 84	687 02	3,644 97	41,643 92	12,471 08
39,112 43	53,110 10	624 33	1,858 31	1,444 38	4,285 79
341 12	340 78				
992 34	29 95				
\$181,659 03	\$135,941 72	\$9,628 53	\$19,365 26	\$51,785 83	\$32,506 50
389 10	3,964 27				
44,458 50	15,185 58	72,227 50	69,632 50	136 43	731 30
973,840 01	909,769 14	42,068 54	48,958 58	91,924 28	104,231 69
\$5,755,828 70	\$5,663,358 23	\$771,763 19	\$788,362 35	\$439,698 46	\$434,185 15
\$1,000,000 00	\$1,000,000 00	\$150,000 00	\$150,000 00	\$230,000 00	\$230,000 00
3,285,344 10	3,285,344 10	519,000 00	519,000 00	60,000 00	15,000 00
1,348,767 77	1,258,766 40				
\$4,634,111 87	\$4,544,110 50	\$519,000 00	\$519,000 00	\$60,000 00	\$15,000 00
		\$84,511 04	\$63,500 00		
\$3,770 54	\$3,106 74		6,931 37		
18,503 06	21,475 41			\$434 30	\$278 97
9,288 60	343 09	5,689 44	9,442 34		
38,634 37	38,634 37	4,325 00	4,325 00	1,771 18	
3,755 86	3,087 52				
\$73,952 43	\$66,647 13	\$94,525 48	\$84,198 71	\$2,208 48	\$278 97
4,668 00	4,195 20				
43,096 40	46,812 42	8,237 71	35,163 64	147,489 98	188,906 18
	1,592 98				
\$5,755,828 70	\$5,663,358 23	\$771,763 19	\$788,362 35	\$439,698 46	\$434,185 15

TABLE No. 2

ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN

	The Western Pacific Railroad Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$83,092,767 54	\$86,985,815 30
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		100 00
Miscellaneous physical property.....	110,504 61	118,006 40
Investments in affiliated companies.....	524,212 85	1,752,986 80
Other investments.....	751,542 61	22,275 72
Total investments.....	\$84,479,027 61	\$88,879,214 22
<i>Current Assets.</i>		
Cash.....	\$1,727,274 77	\$563,579 65
Demand loans and deposits.....	12,899,551 20	12,417,887 57
Time drafts and deposits.....	395,000 00	
Special deposits.....	25,280 31	23,168 36
Loans and bills receivable.....		
Traffic and car service balances.....	233,213 76	423,065 76
Agents and conductors.....	165,768 42	605,494 72
Miscellaneous accounts receivable.....	416,658 32	854,394 70
Material and supplies.....	571,955 21	1,026,706 55
Interest and dividends receivable.....	2,708 34	4,761 23
Rents receivable.....		
Other current assets.....	243,906 07	466,228 85
Total current assets.....	\$16,681,316 40	\$16,385,287 49
Deferred assets.....	21,490 72	29,414 16
Unadjusted debits.....	4,046,462 40	2,478,931 92
Deficit.....		
Grand totals.....	\$105,228,297 13	\$107,772,847 79
LIABILITIES.		
Stock.....	\$75,000,000 00	\$75,000,000 00
Funded debt.....	17,085,260 00	20,000,000 00
Notes.....		
Open accounts.....		
Total long term debt.....	\$17,085,260 00	\$20,000,000 00
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....	\$234,465 81	\$358,444 71
Audited accounts and wages payable.....	569,919 42	738,866 29
Miscellaneous accounts payable.....	190,225 51	1,014,954 78
Interest matured unpaid.....	25,301 97	23,168 36
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	184,010 37	333 333 33
Unmatured rents accrued.....	5,891 66	5,891 67
Other current liabilities.....	83,867 21	244,901 49
Total current liabilities.....	\$1,293,681 95	\$2,719,560 73
Deferred liabilities.....	101,393 67	98,163 52
Unadjusted credits.....	10,314,022 74	8,127,077 42
Sinking fund reserve.....		
Other reserves and appropriations.....	4,631 45	8,344 96
Surplus.....	1,429,307 32	1,819,701 16
Grand totals.....	\$105,228,297 13	\$107,772,847 79

*Assessment.

—Continued.

CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Yosemite Valley Railroad Company		Yreka Railroad Company		Totals	
1916	1917	1916	1917	1916	1917
\$9,391,148 76	\$9,403,904 33	\$133,403 04	\$133,403 04	\$1,016,224,237 49	\$1,030,044,484 23
				3,507,626 16	3,712,780 53
				349,874 37	321,500 79
				21,546 90	21,796 90
				23,819,564 16	42,237,639 15
				657,029,968 62	662,725,719 53
4,240 00	4,231 50			27,893,318 94	41,012,740 34
\$9,395,388 76	\$9,408,135 83	\$133,403 04	\$133,403 04	\$1,728,846,136 64	\$1,780,096,661 47
\$13,950 35	\$22,223 61	\$2,391 91	\$1,280 93	\$51,490,248 12	\$47,071,565 74
				20,900,135 67	16,924,874 42
				7,895,000 00	17,241,000 00
75,000 00	75,850 00			2,448,629 86	652,911 45
			1,553 94	858,035 08	6,629,190 99
713 14	166 91	118 53		3,047,945 60	4,598,794 58
3,102 29	1,876 75	12 13		4,451,175 57	8,335,985 64
51,841 63	37,649 60			10,983,975 73	17,005,525 46
13,602 72	12,799 12			27,357,602 00	40,825,459 93
				3,941,905 07	4,026,518 92
				21,206 25	1,624,461 37
			559 65	274,821 93	513,157 46
\$158,210 13	\$150,565 99	\$2,522 57	\$3,394 52	\$133,670,680 88	\$165,449,445 96
350 00	516 40			11,503,545 28	9,361,223 28
1,462 77	779 63	23,868 51	23,868 51	18,770,806 04	20,834,864 00
403,224 49	518,771 80			4,254,447 79	5,480,779 88
\$9,958,636 15	\$10,078,769 65	\$159,794 12	\$160,666 07	\$1,897,045,616 63	\$1,981,222,974 59
\$4,068,500 00	\$4,068,500 00	\$90,200 00	\$90,200 00	\$783,649,044 33	\$786,933,419 36
5,000,000 00	5,000,000 00			628,939,073 14	621,750,917 30
				99,124 62	1,540,700 16
				97,879,067 84	93,833,660 77
\$5,000,000 00	\$5,000,000 00			\$726,917,265 60	\$717,125,278 23
	\$10,000 00	\$38,100 02	\$39,441 82	\$7,618,962 89	\$3,274,511 61
\$638 17	1,497 35			2,536,362 21	2,921,937 18
19,124 66	21,049 55			19,081,691 09	27,064,924 42
782 02	1,795 98			4,044,681 43	12,005,863 88
125,000 00	225,863 89			3,773,468 03	3,976,365 14
				4,235,164 89	4,285,885 89
				1,000 00	202,000 00
				3,104,342 50	6,412,750 00
				5,809,076 97	5,883,761 08
				453,328 90	485,759 32
			1,393 79	767,148 70	1,032,479 30
\$145,514 85	\$260,206 77	\$38,100 02	\$40,835 61	\$51,425,527 61	\$67,549,237 82
1658,850 00	1658,850 00			2,286,148 22	2,417,906 88
82,759 57	88,231 15	25,941 60	26,668 60	99,243,150 70	133,422,493 54
				309,354 52	316,986 42
2,981 73	2,981 73			75,613,454 10	91,394,358 45
		5,552 50	2,961 86	157,601,671 35	182,063,293 69
\$9,958,636 15	\$10,078,769 65	\$159,794 12	\$160,666 07	\$1,897,045,616 63	\$1,981,222,974 59

TABLE

ABSTRACT OF BALANCE SHEETS OF LEASED STEAM ROADS OPERATING

	The California, Arizona and Santa Fe Railway Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$75,673,800 89	\$76,167,080 64
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$75,673,800 89	\$76,167,080 64
<i>Current Assets.</i>		
Cash.....		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	\$539,527 36	\$539,527 36
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....	364,895 42	364,895 42
Other current assets.....		
Total current assets.....	\$904,422 78	\$904,422 78
Deferred assets.....		
Unadjusted debits.....	256,913 65	294,736 67
Deficit.....		
Grand totals.....	\$76,835,137 32	\$77,366,240 09
LIABILITIES.		
Stock.....	\$50,000,000 00	\$50,000,000 00
Funded debt.....	23,466,695 00	23,466 695 00
Notes.....	2,737,633 01	2,737,633 01
Open accounts.....		488,282 97
Total long term debt.....	\$26,204,328 01	\$26,692,610 98
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	\$359,628 75	\$359,628 75
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$359,628 75	\$359,628 75
Deferred liabilities.....		
Unadjusted credits.....	256,913 65	294,736 67
Sinking fund reserves.....		
Other reserves and appropriations.....	9,933 58	14,930 36
Surplus.....	4,333 33	4,333 33
Grand totals.....	\$76,835,137 32	\$77,366,240 09

¹Sold to Southern Pacific Railroad Co.

No. 3.

IN CALIFORNIA DURING THE YEARS ENDING DECEMBER 31, 1916 AND 1917.

Central Pacific Railway Company		Coast Line Railway Company		Hanford and Summit Lake Railway Company	
1918	1917	1916	1917 ¹	1916	1917 ¹
\$282,554,986 21	\$284,720,621 98	\$717,665 12	-----	\$780,266 73	-----
4,585,900 95	4,585,904 01	-----	-----	-----	-----
22,359 91	47,359 91	-----	-----	-----	-----
14,000,245 86	14,311,226 15	131,546 10	-----	-----	-----
1,463,494 12	1,231,743 95	-----	-----	-----	-----
\$302,626,987 05	\$304,896,856 00	\$849,211 22	-----	\$780,266 73	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$18,144 90	-----	-----	-----	-----	-----
557 21	\$1,241 74	-----	-----	\$71,013 42	-----
72,098 33	72,098 33	-----	-----	-----	-----
2,500 00	2,500 00	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$93,300 44	\$75,840 07	-----	-----	\$71,013 42	-----
-----	1,121 85	\$871,071 22	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$302,720,287 49	\$304,973,817 92	\$1,720,282 44	-----	\$851,280 15	-----
-----	-----	-----	-----	-----	-----
\$84,675,500 00	\$84,675,500 00	\$1,000,000 00	-----	\$50,000 00	-----
196,760,722 79	195,234,222 79	700,000 00	-----	-----	-----
-----	10,628 92	-----	-----	721,751 47	-----
196,760,722 79	195,234,222 79	\$700,000 00	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$7,069 68	\$3,513 15	-----	-----	-----	-----
419,434 59	699,098 46	-----	-----	-----	-----
8,000 00	497,000 00	-----	-----	-----	-----
2,756,641 49	2,755,555 20	\$7,000 00	-----	-----	-----
25,333 44	32,969 40	-----	-----	-----	-----
\$3,216,479 20	\$3,988,136 21	\$7,000 00	-----	-----	-----
7,478,255 02	9,099,472 03	-----	-----	\$71,223 42	-----
341,425 18	120,552 74	5,000 00	-----	-----	-----
5,167,160 17	5,843,695 15	24 48	-----	40 00	-----
5,080,745 13	6,001,610 08	8,257 96	-----	8,265 26	-----
\$320,720,287 49	\$304,973,817 92	\$1,720,282 44	-----	\$851,280 15	-----

TABLE No. 3

ABSTRACT OF BALANCE SHEETS OF LEASED STEAM ROADS OPERATING

	Inter California Railway Company	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Invested in road and equipment.....	\$2,111,182 84	\$2,448,869 94
Improvement on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$2,111,182 84	\$2,448,869 94
<i>Current Assets.</i>		
Cash.....		
Demand loans and deposits.....		
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....		
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....		
Deferred assets.....		
Unadjusted debits.....	\$2,264,797 45	\$2,209,233 45
Deficit.....		
Grand totals.....	\$4,375,980 29	\$4,658,103 39
LIABILITIES.		
Stock.....	\$2,500,000 00	\$2,500,000 00
Funded debt.....	850,000 00	850,000 00
Notes.....		
Open accounts.....	858,083 91	1,113,905 72
Total long term debt.....	\$1,708,083 91	\$1,963,905 72
<i>Current Liabilities.</i>		
Loans and bills payable.....		
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....	\$8,500 00	\$8,500 00
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....	\$8,500 00	\$8,500 00
Deferred liabilities.....		
Unadjusted credits.....		
Sinking fund reserves.....	5,000 00	6,000 00
Other reserves and appropriations.....	11,705 19	15,357 21
Surplus.....	142,691 19	164,340 46
Grand totals.....	\$4,375,980 29	\$4,658,103 39

*Includes \$8,930.00 installments on stock subscription.

TABLE No. 3

ABSTRACT OF BALANCE SHEETS OF LEASED STEAM ROADS OPERATING

	Richmond Belt Railway	
	1916	1917
ASSETS.		
<i>Investments.</i>		
Investment in road and equipment.....	\$685,447 23	\$863,761 92
Improvements on leased railway property.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments in affiliated companies.....		
Other investments.....		
Total investments.....	\$685,447 23	\$863,761 92
<i>Current Assets.</i>		
Cash.....	\$13,311 54	\$6,821 15
Demand loans and deposits.....	43,081 42	128 40
Time drafts and deposits.....		
Special deposits.....		
Loans and bills receivable.....		
Traffic and car service balances.....		
Agents and conductors.....		
Miscellaneous accounts receivable.....	22,887 07	14,049 67
Material and supplies.....		
Interest and dividends receivable.....		
Rents receivable.....		
Other current assets.....		
Total current assets.....	\$79,280 03	\$20,999 22
Deferred assets.....		12,035 44
Unadjusted debits.....		
Deficit.....		
Grand totals.....	\$764,727 26	\$896,796 58
LIABILITIES.		
Stock.....	\$500,000 00	\$500,000 00
Funded debt.....		
Notes.....		
Open accounts.....		
Total long term debt.....		
<i>Current Liabilities.</i>		
Loans and bills payable.....		\$137,959 60
Traffic and car service balances.....		
Audited accounts and wages payable.....		
Miscellaneous accounts payable.....		
Interest matured unpaid.....		
Dividends matured unpaid.....		
Funded debt matured unpaid.....		
Unmatured dividends declared.....		
Unmatured interest accrued.....		
Unmatured rents accrued.....		
Other current liabilities.....		
Total current liabilities.....		\$137,959 60
Deferred liabilities.....		
Unadjusted credits.....		
Sinking fund reserves.....		
Other reserves and appropriations.....		
Surplus.....	\$264,727 26	\$258,836 98
Grand totals.....	\$764,727 26	\$896,796 58

—Continued.

IN CALIFORNIA DURING THE YEARS ENDING DECEMBER 31, 1916 AND 1917.

Southern Pacific Railroad Company		South Pacific Coast Railway Company		Total	
1916	1917	1916	1917	1916	1917
\$289,850,813 07	\$305,726,878 79	\$11,500,000 00	\$11,500,000 00	\$666,494,662 99	\$684,456,428 39
2,112,990 31	2,461,294 92	55,836 98	57,042 48	6,754,728 24	7,104,241 41
56 29				56 29	
1 00	111 00			22,360 91	47,470 91
77,490,801 45	72,612,230 54	188,784 85	236,298 79	91,946,378 26	87,294,755 48
20,750 94	20,750 94			1,484,245 06	1,252,494 89
\$369,475,413 06	\$380,821,266 19	\$11,744,621 83	\$11,793,341 27	\$766,702,431 75	\$780,155,391 08
				13,311 54	6,821 15
				43,081 42	128 40
				18,144 90	
\$2,280 60	\$73,202 77			636,265 66	628,021 54
87,926 66	87,926 67			160,024 99	160,025 00
2,500 00	2,500 00			369,895 42	369,895 42
\$92,707 26	\$163,629 44			\$1,240,723 93	\$1,164,891 51
					12,035 44
3,384 25	1 00			3,569,964 09	2,678,453 12
\$369,571,504 57	\$380,984,896 63	\$11,744,621 83	\$11,793,341 27	\$771,513,119 77	\$784,010,771 15
\$160,000,000 00	\$160,000,000 00	\$6,000,000 00	\$6,000,000 00	\$305,395,500 00	\$304,351,430 00
157,359,000 00	158,046,000 00	4,506,000 00	4,281,000 00	384,121,417 79	382,356,917 79
				4,435,182 67	4,435,182 67
				1,623,951 18	2,048,791 18
\$157,359,000 00	\$158,046,000 00	\$4,506,000 00	\$4,281,000 00	\$390,180,551 64	\$388,840,891 64
					\$137,959 60
	\$100 00			\$7,069 68	3,613 15
	8,830 08				8,830 08
\$3,056,027 50	\$3,186,890 00	\$90,300 00	\$86,360 00	\$3,574,762 09	\$3,981,348 46
3,500 00	3,500 00			11,500 00	500,500 00
151,253 33	158,253 33			3,283,023 57	3,281,937 28
6,664 08				31,997 52	32,969 40
\$3,217,444 91	\$3,357,573 41	\$90,300 00	\$86,360 00	\$6,908,352 86	\$7,947,157 97
				71,223 42	
10,260,946 60	15,453,748 30			17,996,115 27	24,847,957 00
2,329,726 33	2,517,907 86	55,836 98	57,042 48	2,739,488 49	2,704,503 08
4,053,654 60	4,148,915 87	929,485 87	1,146,948 47	10,173,468 88	11,171,570 55
32,350,732 13	37,460,751 19	162,998 98	221,990 32	38,048,419 21	44,147,260 91
\$369,571,504 57	\$380,984,896 63	\$11,744,621 83	\$11,793,341 27	\$771,513,119 77	\$784,010,771 15

TABLE

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

Amador Central Railroad Company		
	1916	1917
Mileage owned in California.....	12	12
Capital stock outstanding.....	\$400,000 00	\$400,000 00
Capital stock per mile of road.....	33,333 00	33,333 00
Bonds outstanding.....	270,500 00	264,500 00
Bonds per mile of road.....	22,542 00	22,042 00
Total stock and bonds outstanding.....	670,500 00	664,500 00
Total stock and bonds per mile of road.....	55,875 00	55,375 00
Other liabilities outstanding.....	159,353 14	186,256 39
Other liabilities per mile of road.....	13,279 00	15,521 00
Total liabilities outstanding.....	829,853 14	850,756 39
Total liabilities per mile of road.....	69,154 00	70,896 00

¹Under construction.²Capitalization per mile figured on entire line mileage of 7128.56.³Capitalization per mile figured on entire line mileage of 7118.80.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

Bay Point and Clayton Railroad Company		
	1916	1917
Mileage owned in California.....	8.19	8.19
Capital stock outstanding.....	\$150,000 00	\$150,000 00
Capital stock per mile of road.....	18,315 00	18,315 00
Bonds outstanding.....		
Bonds per mile of road.....		
Total stock and bonds outstanding.....	150,000 00	150,000 00
Total stock and bonds per mile of road.....	18,315 00	18,315 00
Other liabilities outstanding.....	37,259 22	42,445 84
Other liabilities per mile of road.....	4,549 00	5,182 00
Total liabilities outstanding.....	187,259 22	192,445 84
Total liabilities per mile of road.....	22,864 00	23,497 00

¹Not operating.

No. 3.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Amargosa Valley Railroad Company ¹		Arcata and Mad River Railroad Company		The Atchison, Topeka and Santa Fe Railway Company	
1916	1917	1916	1917	1916 ²	1917 ³
-----	-----	12.90	12.90	867.94	677.82
-----	-----	\$187,740 00	\$187,740 00	\$340,751,200 00	\$344,629,200 00
-----	-----	14,553 00	14,553 00	47,801 00	48,411 00
-----	-----	-----	-----	297,279,760 60	288,019,989 20
-----	-----	-----	-----	41,702 00	40,459 00
-----	-----	187,740 00	187,740 00	638,030,960 60	632,649,189 20
-----	-----	14,553 00	14,553 00	89,503 00	88,870 00
-----	-----	167,136 15	175,630 52	129,981,086 72	169,654,717 05
-----	-----	12,956 00	13,615 00	18,234 00	23,826 00
-----	-----	354,876 15	363,370 52	768,012,047 32	802,303,906 25
-----	-----	27,509 00	28,168 00	107,737 00	112,696 00

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Bucksport and Elk River Railroad Company		California Central Railroad Company		California Shasta and Eastern Railway Company	
1916	1917	1916	1917	1916 ¹	1917
8.73	8.73	7.94	7.94	-----	16
\$500,000 00	\$500,000 00	\$2,000,000 00	\$2,000,000 00	-----	\$72,000 00
57,273 00	57,273 00	251,889 00	251,889 00	-----	4,500 00
-----	-----	320,000 00	320,000 00	-----	128,000 00
-----	-----	40,302 00	40,302 00	-----	8,000 00
500,000 00	500,000 00	2,320,000 00	2,320,000 00	-----	200,000 00
57,273 00	57,273 00	292,191 00	292,191 00	-----	12,500 00
36,744 63	36,071 99	26,657 52	6,222 96	-----	72,200 50
4,209 00	4,132 00	3,357 00	784 00	-----	4,512 00
536,744 63	536,071 99	2,346,657 52	2,326,222 96	-----	272,200 50
61,482 00	61,405 00	295,548 00	292,975 00	-----	17,012 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	California Southern Railroad Company	
	1916	1917
Mileage owned in California.....	42.41	42.41
Capital stock outstanding.....	\$171,100 00	\$171,100 00
Capital stock per mile of road.....	4,034 00	4,034 00
Bonds outstanding.....	475,000 00	475,000 00
Bonds per mile of road.....	11,200 00	11,200 00
Total stock and bonds outstanding.....	646,100 00	646,100 00
Total stock and bonds per mile of road.....	15,234 00	15,234 00
Other liabilities outstanding.....	150,731 75	214,972 63
Other liabilities per mile of road.....	3,554 00	5,068 00
Total liabilities outstanding.....	796,831 75	861,072 63
Total liabilities per mile of road.....	18,788 00	20,302 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Clear Lake Railroad Company ¹	
	1916	1917
Mileage owned in California.....		
Capital stock outstanding.....	\$82,150 00	\$82,200 00
Capital stock per mile of road.....		
Bonds outstanding.....		
Bonds per mile of road.....		
Total stock and bonds outstanding.....	82,150 00	82,200 00
Total stock and bonds per mile of road.....		
Other liabilities outstanding.....	4,134 93	4,234 93
Other liabilities per mile of road.....		
Total liabilities outstanding.....	86,284 93	86,434 93
Total liabilities per mile of road.....		

¹Not operating.²Sold to Southern Pacific Railroad Co.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

California Western Railroad and Navigation Company		Camino, Placerville and Lake Tahoe Railroad Company		Cement, Tolenas and Tidewater Railroad Company	
1916	1917	1916	1917	1916	1917
50.74	50.74	8.05	8.05	3.56	3.56
\$1,000,000 00	\$1,000,000 00	\$100,000 00	\$100,000 00	\$256,000 00	\$256,000 00
19,708 00	19,708 00	12,422 00	12,422 00	71,910 00	71,910 00
735,000 00	700,000 00	100,000 00	100,000 00		
14,485 00	13,796 00	12,422 00	12,422 00		
1,735,000 00	1,700,000 00	200,000 00	200,000 00	256,000 00	256,000 00
34,193 00	33,504 00	24,844 00	24,844 00	71,910 00	71,910 00
292,678 64	265,608 39	12,908 18	11,551 98	36,291 38	41,883 86
5,768 00	5,234 00	1,603 00	1,435 00	10,194 00	11,765 00
2,027,678 64	1,965,608 39	212,908 18	211,551 98	292,291 38	297,883 86
39,961 00	38,738 00	26,447 00	26,279 00	82,104 00	83,675 00

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Chowchilla Pacific Railway Company		Colusa and Hamilton Railroad Company		Death Valley Railroad Company	
1916	1917	1916 ¹	1917 ²	1916	1917
10.22	10.22			20.35	20.35
\$10,000 00	\$10,000 00	\$61,000 00		\$118,900 00	\$148,100 00
978 00	978 00			5,842 00	7,277 00
				306,810 00	293,174 00
				15,076 00	14,406 00
10,000 00	10,000 00	61,000 00		425,710 00	441,274 00
978 00	978 00			20,918 00	21,683 00
100,118 69	103,268 98	1,739,332 09		11,503 87	13,110 44
9,796 00	10,104 00			565 00	644 00
110,118 69	113,268 98	1,800,332 09		437,213 87	454,384 44
10,774 00	11,082 00			21,483 00	22,327 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Diamond and Calder Railway	
	1916	1917
Mileage owned in California.....	33	33
Capital stock outstanding.....	\$240,000 00	\$240,000 00
Capital stock per mile of road.....	7,273 00	7,273 00
Bonds outstanding	116,000 00	200,000 00
Bonds per mile of road.....	3,515 00	6,060 00
Total stock and bonds outstanding.....	356,000 00	440,000 00
Total stock and bonds per mile of road.....	10,788 00	13,333 00
Other liabilities outstanding.....	65,991 87	30,506 54
Other liabilities per mile of road.....	1,999 00	924 00
Total liabilities outstanding.....	421,991 87	470,506 54
Total liabilities per mile of road.....	12,787 00	14,257 00

¹Under construction.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Humboldt Northern Railway Company	
	1916	1917
Mileage owned in California.....	18.30	18.30
Capital stock outstanding.....	\$500,000 00	\$500,000 00
Capital stock per mile of road.....	27,322 00	27,322 00
Bonds outstanding		
Bonds per mile of road.....		
Total stock and bonds outstanding.....	500,000 00	500,000 00
Total stock and bonds per mile of road.....	27,322 00	27,322 00
Other liabilities outstanding.....	1,148 00	1,182 87
Other liabilities per mile of road.....	62 00	64 00
Total liabilities outstanding.....	501,148 00	501,182 87
Total liabilities per mile of road.....	27,384 00	27,386 00

¹Under construction.²Report not received.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Holton Interurban Railway Company		Howard Terminal Railway		Hueneme Malibu and Southern Railway ¹	
1916	1917	1916 ¹	1917	1916	1917
10.47	10.47	-----	1.18	-----	-----
\$200,000 00	\$200,000 00	-----	\$25,000 00	-----	-----
19,102 00	19,102 00	-----	21,186 00	-----	-----
100,000 00	100,000 00	-----	-----	-----	-----
9,551 00	9,551 00	-----	-----	-----	-----
300,000 00	300,000 00	-----	25 000 00	-----	-----
28,653 00	28,653 00	-----	21,186 00	-----	-----
60,813 80	78,808 27	-----	3,284 78	-----	-----
5,808 00	7,527 00	-----	2,783 00	-----	-----
360,813 80	378,808 27	-----	28,284 78	-----	-----
34,461 00	36,180 00	-----	23,969 00	-----	-----

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Indian Valley Railroad Company		The Iron Mountain Railway Company		Kings Lake Shore Railroad Company	
1916 ¹	1917	1916	1917	1916 ¹	1917 ²
-----	21.60	11	11	-----	-----
\$225,000 00	\$436 000 00	\$100,000 00	\$100,000 00	-----	-----
-----	20,185 00	9,090 00	9,090 00	-----	-----
-----	-----	-----	-----	-----	-----
225,000 00	436,000 00	100,000 00	100,000 00	-----	-----
-----	20,185 00	9,090 00	9,090 00	-----	-----
55,509 85	33,407 12	-----	-----	-----	-----
-----	1,547 00	-----	-----	-----	-----
280,509 85	469,407 12	100,000 00	100,000 00	-----	-----
-----	21,732 00	9,090 00	9,090 00	-----	-----

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Lake Tahoe Railway and Transportation Company	
	1916	1917
Mileage owned in California.....	14.75	14.75
Capital stock outstanding.....	\$500,000 00	\$500,000 00
Capital stock per mile of road.....	33,898 00	33,898 00
Bonds outstanding.....	426,000 00	403,000 00
Bonds per mile of road.....	28,881 00	27,322 00
Total stock and bonds outstanding.....	926,000 00	903,000 00
Total stock and bonds per mile of road.....	62,779 00	61,220 00
Other liabilities outstanding.....	152,708 23	167,300 47
Other liabilities per mile of road.....	10,353 00	11,335 00
Total liabilities outstanding.....	1,078,708 23	1,070,300 47
Total liabilities per mile of road.....	73,132 00	72,555 00

¹Capitalization per mile figured on entire line mileage of 1023.37.²Capitalization per mile figured on entire line mileage of 1033.64.³Report not received.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Mojave Northern Railroad Company	
	1916	1917
Mileage owned in California.....	5.50	6
Capital stock outstanding.....	\$40,500 00	\$40,500 00
Capital stock per mile of road.....	7,363 00	6,750 00
Bonds outstanding.....		
Bonds per mile of road.....		
Total stock and bonds outstanding.....	40,500 00	40,500 00
Total stock and bonds per mile of road.....	7,363 00	6,750 00
Other liabilities outstanding.....	64,693 73	64,034 92
Other liabilities per mile of road.....	11,762 00	10,672 00
Total liabilities outstanding.....	105,193 73	104,534 92
Total liabilities per mile of road.....	19,125 00	17,422 00

¹Capitalization per mile figured on entire line mileage of 275.11.²Capitalization per mile figured on entire line mileage of 171.29.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Los Angeles and Salt Lake Railroad Company		Los Angeles and San Diego Beach Railway		McCloud River Railroad Company	
1916 ¹	1917 ²	1916	1917 ³	1916	1917
246.08	254.63	17.61	-----	89.77	89.77
\$25,000,000 00	\$25,000,000 00	\$711,000 00	-----	\$1,200,000 00	\$1,200,000 00
24,429 00	24,186 00	40,375 00	-----	13,367 00	13,367 00
57,053,000 00	59,022,000 00	5,000 00	-----	1,200,000 00	1,200,000 00
55,750 00	57,100 00	284 00	-----	13,367 00	13,367 00
82,053,000 00	84,022,000 00	716,000 00	-----	2,400,000 00	2,400,000 00
80,179 00	81,286 00	40,569 00	-----	26,734 00	26,734 00
4,602,308 29	9,428,331 32	289,621 93	-----	390,291 83	691,679 95
4,497 00	9,121 00	16,446 00	-----	4,347 00	7,705 00
86,655,308 29	93,450,331 32	1,005,621 93	-----	2,790,291 83	3,091,679 95
84,676 00	90,407 00	57,105 00	-----	31,081 00	34,439 00

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Mt. Tamalpais and Muir Woods Railway		Nevada, California, Oregon Railway		Northwestern Pacific Railroad Company	
1916	1917	1916 ¹	1917 ²	1916	1917
11.34	11.07	234.17	157.35	523.78	524.61
\$318,000 00	\$318,000 00	\$2,200,000 00	\$2,200,000 00	\$35,000,000 00	\$35,000,000 00
28,042 00	28,726 00	7,997 00	12,843 00	66,822 00	66,716 00
45,500 00	42,500 00	1,312,000 00	853,000 00	28,041,000 00	28,665,000 00
4,012 00	3,838 00	4,769 00	4,979 00	53,536 00	54,646 00
363,500 00	360,500 00	3,512,000 00	3,053,000 00	63,041,000 00	63,665,000 00
32,054 00	32,564 00	12,766 00	17,822 00	120,358 00	121,362 00
115,084 91	60,781 93	821,846 20	791,672 89	1,712,033 14	1,939,828 20
10,148 00	5,491 00	2,987 00	4,622 00	3,268 00	3,698 00
478,584 91	421,281 93	4,333,846 20	3,844,672 89	64,753,033 14	65,604,828 20
42,202 00	38,055 00	15,753 00	22,444 00	123,626 00	125,060 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Nevada County Narrow Gauge Railroad Company	
	1916	1917
Mileage owned in California.....	22.04	22.04
Capital stock outstanding.....	\$250,200 00	\$250,000 00
Capital stock per mile of road.....	11,352 00	11,352 00
Bonds outstanding.....	175,000 00	159,000 00
Bonds per mile of road.....	7,940 00	7,214 00
Total stock and bonds outstanding.....	425,200 00	409,200 00
Total stock and bonds per mile of road.....	19,292 00	18,566 00
Other liabilities outstanding.....	441,310 37	471,836 71
Other liabilities per mile of road.....	20,032 00	21,409 00
Total liabilities outstanding.....	866,510 37	881,036 71
Total liabilities per mile of road.....	39,324 00	39,975 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Panoche Valley Railroad Company	
	1916 ¹	1917 ²
Mileage owned in California.....		
Capital stock outstanding.....		
Capital stock per mile of road.....		
Bonds outstanding.....		
Bonds per mile of road.....		
Total stock and bonds outstanding.....		
Total stock and bonds per mile of road.....		
Other liabilities outstanding.....		
Other liabilities per mile of road.....		
Total liabilities outstanding.....		
Total liabilities per mile of road.....		

¹Under construction.²Report not received.³Purchased from Quincy Western Railway Company November 1, 1917.⁴Sold to Quincy Railroad Company.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Ocean Shore Railroad Company		Pacfic Coast Railway Company		Pajaro Valley Consolidated Railroad Company	
1916	1917	1916	1917	1916	1917
53.70	53.63	103.05	103.05	41.36	41.36
\$3,809,950 00	\$3,809,950 00	\$1,370,400 00	\$1,370,000 00	\$1,100,000 00	\$1,100,000 00
70,949 00	71,041 00	13,298 00	13,298 00	26,595 00	26,595 00
10,988 44	10,000 00	1,370,000 00	1,370,000 00		
204 00	186 00	13,294 00	13,294 00		
3,820,938 44	3,819,950 00	2,740,400 00	2,740,400 00	1,100,000 00	1,100,000 00
71,153 00	71,227 00	26,592 00	26,592 00	26,595 00	26,595 00
1,291,680 48	1,229,660 08	293,650 79	180,936 21	93,580 56	98,778 31
24,053 00	22,929 00	2,849 00	1,756 00	2,262 00	2,388 00
5,112,618 92	5,049,610 08	3,034,050 79	2,921,336 21	1,193,580 56	1,198,778 31
95,206 00	94,156 00	29,441 00	28,348 00	28,857 00	28,983 00

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Patterson and Western Railroad Company		Quincy Railroad Company		Quincy Western Railway Company	
1916 ¹	1917	1916	1917 ³	1916	1917 ⁴
	23.60		5.25	5.29	
	\$150,000 00		\$26,297 91	\$61,766 00	
	6,356 00		5,009 00	11,676 00	
	150,000 00		26,297 91	61,766 00	
	6,356 00		5,009 00	11,676 00	
	110,391 28		4,837 62	49,497 41	
	4,677 00		921 00	9,357 00	
	260,391 28		31,135 53	111,263 41	
	11,033 00		5,930 00	21,033 00	

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Riverside Rialto and Pacific Railroad Company	
	1916	1917 ¹
Mileage owned in California.....	9.78	-----
Capital stock outstanding.....	\$300,000 00	-----
Capital stock per mile of road.....	30,675 00	-----
Bonds outstanding	200,000 00	-----
Bonds per mile of road.....	20,450 00	-----
Total stock and bonds outstanding.....	500,000 00	-----
Total stock and bonds per mile of road.....	51,125 00	-----
Other liabilities outstanding.....	93,242 43	-----
Other liabilities per mile of road.....	9,524 00	-----
Total liabilities outstanding.....	593,242 43	-----
Total liabilities per mile of road.....	60,649 00	-----

¹Sold to Los Angeles and Salt Lake Railroad Company.²Road sold to San Diego and Arizona Railway Company September 30, 1917.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	San Joaquin and Eastern Rail- road Company	
	1916	1917
Mileage owned in California.....	55.92	55.91
Capital stock outstanding.....	\$1,000,000 00	\$1,000,000 00
Capital stock per mile of road.....	17,882 00	17,886 00
Bonds outstanding	1,000,000 00	1,000,000 00
Bonds per mile of road.....	17,882 00	17,886 00
Total stock and bonds outstanding.....	2,000,000 00	2,000,000 00
Total stock and bonds per mile of road.....	35,764 00	35,772 00
Other liabilities	826,238 51	821,558 16
Other liabilities per mile of road.....	14,775 00	14,694 00
Total liabilities outstanding.....	2,826,238 51	2,821,558 16
Total liabilities per mile of road.....	50,539 00	50,466 00

¹Capitalization per mile figured on entire line mileage of 545.37.²Capitalization per mile figured on entire line mileage of 537.46.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Sacramento Valley and Eastern Railway		San Diego and Arizona Railway Company		San Diego and Southeastern Railway Company	
1916	1917	1916	1917	1916	1917 ^a
15	15	20.51	60.82	75.13	
\$500,000 00	\$500,000 00	\$2,000,000 00	\$2,000,000 00	\$1,650,000 00	\$1,650,000 00
33,333 00	33,333 00	97,513 00	32,884 00	21,962 00	
500,000 00	500,000 00	2,000,000 00	2,000,000 00	1,650,000 00	1,650,000 00
33,333 00	33,333 00	97,513 00	32,884 00	21,962 00	
125,074 19	122,997 39	6,913,191 33	10,615,211 82	578,755 17	646,132 87
8,338 00	8,199 00	337,064 00	174,535 00	7,703 00	
625,074 19	622,997 39	8,913,191 33	12,615,211 82	2,228,755 17	2,296,132 87
41,671 00	41,532 00	434,577 00	207,419 00	29,665 00	

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Santa Maria Valley Railroad Company		Sierra Railway Company of California		Southern Pacific Company	
1916	1917	1916	1917	1916 ^a	1917 ^a
17.77	17.77	75.95	75.95	26.42	22.34
\$300,000 00	\$300,000 00	\$3,248,000 00	\$3,248,000 00	\$272,822,905 64	\$272,823,405 64
16,882 00	16,882 00	42,765 00	42,765 00	500,253 00	507,616 00
184,000 00	175,000 00	1,952,000 00	1,944,000 00	209,482,110 00	206,657,610 00
10,354 00	9,848 00	25,701 00	25,595 00	384,110 00	384,508 00
484,000 00	475,000 00	5,200,000 00	5,192,000 00	482,305,015 64	479,481,015 64
27,236 00	26,730 00	68,466 00	68,360 00	884,363 00	892,124 00
39,545 35	51,025 31	217,866 57	232,630 11	159,758,732 05	177,417,707 86
2,225 00	2,871 00	2,868 00	3,063 00	292,936 00	330,104 00
523,545 35	526,025 31	5,417,866 57	5,424,630 11	642,063,747 69	656,898,723 50
29,461 00	29,601 00	71,334 00	71,423 00	1,177,299 00	1,222,228 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	South San Francisco Belt Railway	
	1916	1917
Mileage owned in California.....	3.08	3.08
Capital stock outstanding.....	\$50,000 00	\$50,000 00
Capital stock per mile of road.....	16,233 00	16,233 00
Bonds outstanding		
Bonds per mile of road.....		
Total stock and bonds outstanding.....	50,000 00	50,000 00
Total stock and bonds per mile of road.....	16,233 00	16,233 00
Other liabilities outstanding.....	57,383 58	47,594 23
Other liabilities per mile of road.....	18,631 00	15,452 00
Total liabilities outstanding.....	107,383 58	97,594 23
Total liabilities per mile of road.....	34,864 00	31,685 00

¹Road privately owned.

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	Sunset Railway Company	
	1916	1917
Mileage owned in California.....	49.86	49.86
Capital stock outstanding.....	\$1,000,000 00	\$1,000,000 00
Capital stock per mile of road.....	20,056 00	20,056 00
Bonds outstanding	566,000 00	566,000 00
Bonds per mile of road.....	11,352 00	11,352 00
Total stock and bonds outstanding.....	1,566,000 00	1,566,000 00
Total stock and bonds per mile of road.....	31,408 00	31,408 00
Other liabilities outstanding.....	154,788 11	264,374 75
Other liabilities per mile of road.....	3,104 00	5,302 00
Total liabilities outstanding.....	1,720,788 11	1,830,374 75
Total liabilities per mile of road.....	34,512 00	36,710 00

¹Capitalization per mile figured on entire line mileage of 160.07.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Stockton Terminal and Eastern Railroad Company		Stone Canon Railroad ¹		Sugar Pine Railway Company	
1916	1917	1916	1917	1916	1917
18.50	18.50	21.05	21.05	14.15	14.15
\$263,900 00	\$263,900 00	-----	-----	\$1,000,000 00	\$1,000,000 00
14,265 00	14,265 00	-----	-----	70,671 00	70,671 00
83,800 00	83,800 00	-----	-----	180,000 00	180,000 00
4,530 00	4,530 00	-----	-----	12,721 00	12,721 00
347,700 00	347,700 00	-----	-----	1,180,000 00	1,180,000 00
18,795 00	18,795 00	-----	-----	83,392 00	83,392 00
76,332 21	85,631 86	\$363,338 03	\$413,931 78	129,997 46	143,243 12
4,125 00	4,628 00	17,260 00	19,664 00	9,187 00	10,123 10
424,032 21	433,331 86	363,338 03	413,931 78	1,309,997 46	1,323,243 12
22,920 00	23,423 00	17,260 00	19,664 00	92,579 00	93,515 00

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Tonopah & Tidewater Railroad Company		Troya Railway Company		Ventura County Railway Company	
1916 ¹	1917 ¹	1916	1917	1916	1917
138.12	138.12	30.40	30.397	21.20	21.20
\$1,000,000 00	\$1,000,000 00	\$150,000 00	\$150,000 00	\$230,000 00	\$230,000 00
5,915 00	5,915 00	4,934 00	4 934 00	10,849 00	10,849 00
3,285,344 10	3,285,344 10	519,000 00	519,000 00	60,000 00	15,000 00
19,432 00	19,432 00	17,072 00	17,072 00	2,830 00	708 00
4,285,344 10	4,285,344 10	669,000 00	669,000 00	290,000 00	245,000 00
25,347 00	25,347 00	22,006 00	22 006 00	13,679 00	11,557 00
1,470,484 60	1,378 014 13	102,763 19	119,362 35	149,698 46	189,185 15
8,697 00	8,150 00	3 380 00	3,923 00	7,061 00	8,923 00
5,755,828 70	5,663,358 23	771,763 19	788,362 35	439,698 46	434,185 15
34,044 00	33,497 00	25,386 00	25,929 00	20,740 00	20,480 00

TABLE No. 3

CAPITAL STOCK, MORTGAGE BONDS AND OTHER LIABILITIES OF
DECEMBER 31,

	The Western Pacific Railroad Company	
	1916 ¹	1917 ²
Mileage owned in California-----	411.45	409.74
Capital stock outstanding-----	\$75,000,000 00	\$75,000,000 00
Capital stock per mile of road-----	77,837 00	76,991 00
Bonds outstanding-----	17,085,260 00	20,000,000 00
Bonds per mile of road-----	17,731 00	20,531 00
Total stock and bonds outstanding-----	92,085,260 00	95,000,000 00
Total stock and bonds per mile of road-----	95,568 00	97,522 00
Other liabilities outstanding-----	11,713,729 81	10,953,146 63
Other liabilities per mile of road-----	12,156 00	11,244 60
Total liabilities outstanding-----	103,798,989 81	105,953,146 63
Total liabilities per mile of road-----	107,724 00	108,766 00

¹Capitalization per mile figured on entire line mileage of 963.55.²Capitalization per mile figured on entire line mileage of 974.14.

—Concluded.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Yosemite Valley Railroad Company		Yreka Railroad Company		Total	
1916	1917	1916	1917	1916	1917
79.17	79.17	7.50	7.50	3,585.20	3,322.127
\$4,068,500 00	\$4,068,500 00	\$90,200 00	\$90,200 00	\$783,288,411 64	\$786,546,693 55
51,389 00	51,389 00	12,026 00	12,026 00	2,002,448 00	1,903,593 00
5,000,000 00	5,000,000 00	-----	-----	628,989,073 14	621,750,917 30
63,155 00	63,155 00	-----	-----	960,152 00	947,522 00
9,068,500 00	9,068,500 00	90,200 00	90,200 00	1,412,227,484 78	1,408,297,610 85
114,544 00	114,544 00	12,026 00	12,026 00	2,962,600 00	2,851,115 00
890,136 15	1,010,269 65	64,041 62	67,504 21	326,983,047 12	390,794,957 31
11,243 00	12,761 00	8,539 00	9,000 00	997,110 00	864,027 00
9,958,636 15	10,078,769 65	154,241 62	157,704 21	1,739,210,531 90	1,799,092,568 16
125,787 00	127,305 00	20,565 00	21,026 00	3,959,710 00	3,715,142 00

TABLE

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM
DECEMBER 31,

	The Atchison, Topeka and Santa Fe Railway Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues.....	\$121,578,879 47	\$140,978,936 14
Railway operating expenses.....	72,896,804 55	88,504,049 77
Net revenue from railway operations.....	\$48,682,074 92	\$52,474,886 37
Railway tax accruals.....	\$5,875,740 65	\$10,585,159 13
Uncollectible railway revenues.....	23,748 48	20,378 09
Railway operating income.....	\$42,782,585 79	\$41,869,349 15
Revenues from miscellaneous operations.....	\$199,387 38	\$562,531 18
Expenses of miscellaneous operations.....	177,698 72	498,812 93
Net revenue from miscellaneous operations.....	\$21,688 66	\$63,718 25
Taxes on miscellaneous operating property.....		7,477 29
Miscellaneous operating income.....	\$21,688 66	\$56,240 96
Total operating income.....	\$42,804,274 45	\$41,925,590 11
<i>Non-Operating Income.</i>		
Hire of freight cars—credit balance.....	\$267,860 67	\$27,347 50
Rent from locomotives.....	307,362 72	323,799 66
Rent from passenger train cars.....	311,911 13	319,045 42
Rent from floating equipment.....		
Rent from work equipment.....	49,712 85	63,077 23
Joint facility rent income.....	318,580 67	351,134 72
Income from lease of road.....	128,701 93	140,005 85
Miscellaneous rent income.....	301,748 47	295,109 97
Miscellaneous nonoperating physical property.....	6,027 56	12,925 99
Separately operated properties—profit.....		52,305 48
Dividend income.....	102,196 00	123,953 71
Income from funded securities.....	6,623,393 48	7,592,827 05
Income from unfunded securities and accounts.....	1,536,615 26	1,451,631 54
Income from sinking and other reserve funds.....	56,218 09	57,907 11
Release of premiums on funded debt.....		
Contributions from other companies.....		
Miscellaneous income.....	419,046 35	394,721 22
Total nonoperating income.....	\$10,429,375 18	\$11,205,792 45
Gross income.....	\$53,233,649 63	\$53,131,382 56
<i>Deductions From Gross Income.</i>		
Hire of freight cars—debit balance.....		
Rent for locomotives.....	\$33,844 05	\$59,598 54
Rent for passenger train cars.....	112,102 46	82,554 89
Rent for floating equipment.....	3,185 93	18,217 78
Rent for work equipment.....	3,176 97	7,235 25
Joint facility rents.....	820,587 87	943,728 81
Rent for leased roads.....	1,329,465 67	1,339,710 52
Miscellaneous rents.....	161,389 80	165,469 96

¹ Credit item.

No. 4.

ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Los Angeles and Salt Lake Railroad Company		Northwestern Pacific Railroad Company		Southern Pacific Company	
1916	1917	1916	1917	1916	1917
\$11,656,884 78	\$12,766,723 12	\$4,515,562 20	\$4,871,594 64	\$121,481,980 74	\$141,653,380 36
6,813,008 59	7,731,225 65	2,858,629 16	3,113,695 43	76,249,254 97	90,961,278 58
\$4,843,876 19	\$5,035,497 47	\$1,656,933 04	\$1,757,899 21	\$45,232,725 77	\$50,692,101 78
585,220 08	783,444 21	210,883 72	246,267 21	6,290,487 43	9,554,151 74
939 73	493 85	462 78	151 78	38,261 63	35,994 61
\$4,257,716 38	\$4,251,559 41	\$1,445,586 54	\$1,511,480 22	\$38,903,976 71	\$41,101,955 43
					\$12,797,741 95
					7,126,087 31
					\$5,671,654 64
					99,860 02
					\$5,571,794 62
\$4,257,716 38	\$4,251,559 41	\$1,445,586 54	\$1,511,480 22	\$38,903,976 71	\$46,673,750 05
				\$226,576 36	\$296,767 28
\$5,480 43	\$4,723 74	\$13,409 50	\$2,753 26	220,650 47	235,505 92
46,517 00	49,012 83	48 24	1,243 30	506,874 54	566,559 55
		1,320 00	590 00	46,391 61	2,841,115 17
3,363 72	1,616 60	11,202 57	5,978 10	37,880 58	18,831 55
1,692 47	3,922 43	109,451 63	67,046 62	11,499 94	216,401 84
				19,964 61	29,149 86
18,490 46	23,039 97	3,594 77	6,372 60	371,445 30	257,170 57
14,879 85	10,923 60			180,109 89	145,738 82
				10,557 48	11,814 83
				16,864,542 82	17,945,240 15
4,232 60	1,189 52			11,250,634 23	9,496,023 19
17,360 59	11,035 90	82 39	1,388 47	596,813 52	942,583 38
831 90	1,346 35	33 01	204 20		
1,007 16	1,321 12	274 77	112 00	1230,328 30	20,085 52
\$113,856 18	\$108,132 06	\$139,416 88	\$85,688 55	\$30,100,613 17	\$33,022,987 63
\$4,371,572 56	\$4,359,691 47	\$1,585,003 42	\$1,597,168 77	\$69,004,589 88	\$79,696,737 68
\$68,352 39	\$73,862 86	\$47,982 42	\$20,322 23		
11,361 70	15,988 73		237 60	\$13,785 77	\$25,511 07
57,490 58	63,504 65	911 33	663 13	287,433 97	289,193 45
		530 00	175 00	162,511 54	12,421 09
1,348 42	1,520 73	1,436 00	55 00	2,194 36	1,258 83
271,971 92	278,718 60	36,906 69	37,813 54	220,397 60	137,532 49
				51,472,963 41	35,966,879 70
1,247 23	30 00	19,599 33	19,676 33	648,897 25	497,992 92

TABLE No. 4

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM
DECEMBER 31,

	The Atchison, Topeka and Santa Fe Railway Company	
	1916	1917
<i>Deductions From Gross Income—Continued.</i>		
Miscellaneous tax accruals.....	\$124 71	\$189 91
Separately operated properties—loss.....	210,851 41	43,931 47
Interest on funded debt.....	12,364,165 51	11,852,976 77
Interest on unfunded debt.....	14,801 11	13,518 87
Amortization of discount on funded debt.....		
Maintenance of investment organization.....		
Income transferred to other companies.....		
Miscellaneous income charges.....	45,412 92	99,721 12
Total deductions from gross income.....	\$15,099,108 41	\$14,626,853 89
Net income	\$38,134,541 22	\$38,504,528 67
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds...	\$68,928 09	\$70,434 11
Dividend appropriations of income or surplus.....	19,022,435 00	22,695,087 50
Income or surplus appropriated for investment in physical property	11,000,000 00	13,759,565 68
Stock discount extinguished through income.....		
Miscellaneous appropriations of income.....	11,111 82	40,309 92
Miscellaneous adjustments	¹ 785,186 92	¹ 789,219 27
Surplus December 31, 1915.....	24,796,572 72	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	32,043,452 11	32,043,452 11
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		33,193,364 30
Deficit December 31, 1917.....		

¹Debit item.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Los Angeles and Salt Lake Railroad Company		Northwestern Pacific Railroad Company		Southern Pacific Company	
1916	1917	1916	1917	1916	1917
\$91,432 02	\$78,370 50	-----	-----	\$594,658 72	\$318,344 64
2,282,458 28	2,302,120 00	\$1,262,619 42	\$1,299,521 31	11,707,160 31	12,067,834 10
4,238 10	20,933 23	777 50	-----	25,302 33	31,881 34
34,062 79	36,135 39	25,566 61	26,389 46	157,442 80	148,022 91
-----	-----	-----	-----	80,400 15	53,855 47
11,316 31	22,535 20	-----	-----	41,364 56	46,658 48
\$2,835,279 74	\$2,893,719 89	\$1,396,329 30	\$1,404,853 60	\$65,414,512 77	\$49,597,386 49
\$1,536,292 82	\$1,465,971 58	\$188,674 12	\$192,315 17	\$3,590,077 11	\$30,099,351 19
\$10,831 90	\$21,346 35	\$41,810 42	\$40,175 87	\$5,000 00	\$5,000 00
-----	-----	-----	-----	\$16,363,018 12	16,369,399 66
-----	1,444,625 23	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
1723 34	192,844 00	120,980 24	12,097 48	1864,726 83	9,234,563 14
2,791,539 78	-----	3,640,104 70	-----	131,236,773 27	-----
1,266,802 20	1,266,802 00	3,765,988 16	3,765,988 16	117,594,105 43	117,594,105 43
-----	-----	-----	3,930,224 94	-----	140,553,620 10
-----	1,359,646 20	-----	-----	-----	-----

TABLE No. 4

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM
DECEMBER 31,

	The Western Pacific Railroad Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues.....	\$3,270,262 21	\$9,898,483 56
Railway operating expenses.....	4,950,622 41	6,190,055 24
Net revenue from railway operation.....	\$3,319,639 80	\$3,708,428 32
Railway tax accruals.....	376,459 17	492,297 07
Uncollectible railway revenues.....	591 66	195 65
Railway operating income.....	\$2,942,588 97	\$3,215,935 60
Revenues from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$2,942,588 97	\$3,215,935 60
<i>Non-Operating Income.</i>		
Hire of freight cars—credit balance.....		
Rent from locomotives.....	\$2,096 83	\$9,577 17
Rent from passenger train cars.....	18,218 11	16,846 85
Rent from floating equipment.....		526 66
Rent from work equipment.....	1,304 13	2,949 45
Joint facility rent income.....	124 92	2,614 76
Income from lease of road.....		
Miscellaneous rent income.....	33,531 18	38,385 33
Miscellaneous nonoperating physical property.....	3,994 21	8,174 31
Separately operated properties—profit.....		
Dividend income.....		
Income from funded securities.....	1,921 39	8,754 71
Income from unfunded securities and accounts.....	144,776 32	384,299 98
Income from sinking and other reserve funds.....		
Release of premiums on funded debt.....		
Contributions from other companies.....		
Miscellaneous income.....	827 10	
Total nonoperating income.....	\$206,794 19	\$472,129 22
Gross income.....	\$3,149,383 16	\$3,688,064 82
<i>Deductions From Gross Income.</i>		
Hire of freight cars—debit balance.....	\$296,527 79	\$143,441 13
Rent for locomotives.....	4,102 64	6,677 83
Rent for passenger train cars.....	51,514 98	43,018 00
Rent for floating equipment.....		324 16
Rent for work equipment.....	2,514 35	1,120 60
Joint facility rents.....	37,354 13	37,637 97
Rent for leased roads.....		
Miscellaneous rents.....	52,781 22	52,793 26

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Total		
1916	1917	
\$267,503,569 40	\$310,169,117 82	
163,768,319 68	196,500,304 67	
\$103,735,249 72	\$113,668,813 15	
13,338,791 05	21,661,319 36	
64,004 28	57,213 98	
\$90,332,454 39	\$91,950,279 81	
\$199,387 38	\$13,360,273 13	
177,698 72	7,624,900 24	
\$21,688 66	\$5,735,372 89	
-----	107,337 31	
\$21,688 66	\$5,628,035 58	
\$90,354,143 05	\$97,578,315 39	
\$494,437 03	\$324,114 78	
548,999 95	576,359 75	
883,569 02	952,707 95	
47,711 61	2,842,231 83	
103,463 85	92,452 93	
428,349 75	641,120 37	
148,666 54	169,155 71	
728,810 18	620,078 44	
205,011 51	177,762 72	
10,557 48	64,120 31	
16,966,738 82	18,069,193 86	
17,880,181 70	17,098,794 47	
2,295,648 08	2,790,939 27	
57,083 00	59,457 66	
-----	-----	
190,827 08	416,239 86	
\$40,990,055 60	\$44,894,729 91	
\$131,344,198 65	\$142,473,045 30	
\$412,862 60	\$237,626 22	
63,094 16	108,013 77	
509,453 32	478,934 12	
166,227 47	31,138 03	
10,670 10	11,190 41	
1,387,218 21	1,435,431 41	
52,802,429 08	37,306,590 22	
883,914 83	735,962 47	

TABLE No. 4

INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM
DECEMBER 31,

	The Western Pacific Railroad Company	
	1916	1917
<i>Deductions From Gross Income—Continued.</i>		
Miscellaneous tax accruals.....		\$33 96
Separately operated properties—loss.....		
Interest on funded debt.....	\$246,812 67	858,446 64
Interest on unfunded debt.....	39 92	
Amortization of discount on funded debt.....	17,684 24	22,438 66
Maintenance of investment organization.....		68,343 23
Income transferred to other companies.....		
Miscellaneous income charges.....	137 72	10,520 53
Total deductions from gross income.....	\$709,469 66	\$1,244,795 97
Net income	\$2,439,913 50	\$2,443,268 85
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		\$2,062,500 00
Income or surplus appropriated for investment in physical property		
Stock discount extinguished through income.....		
Miscellaneous appropriations of income.....		
Miscellaneous adjustments	\$5,325 93	9,624 99
Surplus December 31, 1915.....		
Deficit December 31, 1915.....	1,015,932 11	
Surplus December 31, 1916.....	1,429,307 32	1,429,307 32
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		1,819,701 16
Deficit December 31, 1917.....		

¹Debit item.

—Continued.

ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Total		
1916	1917	
\$686,215 45	\$396,939 01	
210,851 41	43,931 47	
27,863,216 19	28,380,898 82	
45,158 96	66,333 44	
234,756 44	232,986 42	
80,400 15	122,198 70	
-----	-----	
98,231 51	179,435 33	
\$85,454,699 88	\$69,767,609 84	
-----	-----	
\$45,889,498 77	\$72,705,435 46	
\$126,570 41	\$136,956 33	
35,385,453 12	41,126,987 16	
11,000,000 00	15,204,190 91	
-----	-----	
11,111 82	40,309 92	
1,666,291 40	8,374,222 34	
155,865,978 80	-----	
-----	-----	
153,566,050 82	153,566,050 82	
-----	-----	
-----	178,137,264 30	
-----	-----	

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Amador Central Railroad Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenue.....	\$106,088 66	\$99,136 05
Railway operating expenses.....	62,415 82	64,676 92
Net revenue from railway operations.....	\$43,672 84	\$34,459 13
Railway tax accruals.....	4,350 00	5,406 40
Uncollectible railway revenues.....		
Railway operating income.....	\$39,322 84	\$29,052 73
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$39,322 84	\$29,052 73
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....	\$660 00	
Miscellaneous nonoperating income.....	1,160 04	\$1,421 97
Total nonoperating income.....	\$1,820 04	\$1,421 97
Gross income.....	\$41,142 88	\$30,474 70
Miscellaneous deductions from gross income.....	17,585 41	17,115 52
Net income.....	\$23,557 47	\$13,359 18
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments.....	¹ \$17,142 04	¹ \$10,227 71
Surplus December 31, 1915.....		
Deficit December 31, 1915.....	\$6,920 38	
Surplus December 31, 1916.....		
Deficit December 31, 1916.....	504 95	\$504 95
Surplus December 31, 1917.....		2,626 52
Deficit December 31, 1917.....		

¹Debit item.²Under construction.³Loss.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Amargosa Valley Railroad Company ²		Arcata and Mad River Railroad Company		Bay Point and Clayton Railroad Company	
1916	1917	1916	1917	1916	1917
		\$101,061 17	\$84,095 90	\$26,941 31	\$26,240 49
		48,559 58	55,445 79	28,134 19	26,654 81
		\$52,501 59	\$28,650 11	³ \$1,189 88	³ \$114 32
		4,315 38	4,888 64	2,482 80	1,432 83
		\$48,186 21	\$23,761 47	³ \$3,672 68	³ \$1,847 15
		\$48,186 21	\$23,761 47	³ \$3,672 68	³ \$1,847 15
		\$739 33	\$1,822 37		
		\$739 33	\$1,822 37		
		\$48,925 54	\$25,583 84	³ \$3 672 68	³ \$1,847 15
				3,483 30	3,119 55
		\$48,925 54	\$25,583 84	³ \$7,155 98	³ \$4,966 70
		\$46,935 00			
		\$46,935 00			
		\$12,204 25		\$45,195 68	
		14,194 79	\$14,194 79	38,039 70	\$38,039 70
			39,778 63		33,073 00

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Bucksport and Elk River Railroad Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenue.....	\$8,234 52	\$14,125 39
Railway operating expenses.....	5,726 96	8,325 74
Net revenue from railway operations.....	\$2,507 56	\$5,799 65
Railway tax accruals.....	1,405 96	1,729 49
Uncollectible railway revenues.....		
Railway operating income.....	\$1,101 60	\$4,070 16
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$1,101 60	\$4,070 16
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....	\$1,947 67	
Miscellaneous nonoperating income.....		\$1,996 49
Total nonoperating income.....	\$1,947 67	\$1,996 49
Gross income.....	\$3,049 27	\$6,066 65
Miscellaneous deductions from gross income.....		69 53
Net income.....	\$3,049 27	\$5,997 12
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments.....	\$14,209 29	\$35 00
Surplus December 31, 1915.....	\$30,989 09	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	48,247 65	\$48,247 65
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		54,279 77
Deficit December 31, 1917.....		

¹Debit item.²Under construction.³Loss.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

California Central Railroad Company		California Shasta and Eastern Railway Company		California Southern Railroad Company	
1916	1917	1916 ²	1917	1916	1917
	\$2,819 21		\$9,911 63	\$44,267 23	\$107,940 59
\$501 00	2,017 66		34,023 45	21,905 49	50,984 28
² \$501 00	\$801 55		³ \$24,111 82	\$22,361 74	\$56,956 31
337 06			185 81	36 00	2,987 62
					15 64
² \$838 06	\$801 55		³ \$24,297 63	\$22,325 74	\$53,953 05
² \$838 06	\$801 55		³ \$24,297 63	\$22,325 74	\$53,953 05
				\$4,570 15	
				\$4,570 15	
² \$838 06	\$801 55		³ \$24,297 63	\$26,895 89	\$53,953 05
11,630 00	4,659 66		38,664 00	5,856 14	38,108 49
² \$12,468 06	³ \$3,858 11		³ \$62,961 63	\$21,039 75	\$15,844 56
\$56,930 99	¹ \$74,271 58				
\$62,763 48				\$21,039 75	\$21,039 75
18,300 55	\$18,300 55		\$4,269 43		36,884 31
	96,430 24		67,231 06		

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	California Western Railroad and Navigation Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenue.....	\$257,973 90	\$261,364 78
Railway operating expenses.....	140,784 32	158,031 26
Net revenue from railway operations.....	\$117,189 58	\$103,333 52
Railway tax accruals.....	14,534 88	14,228 93
Uncollectible railway revenues.....		
Railway operating income.....	\$102,654 70	\$89,104 59
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$102,654 70	\$89,104 59
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....	\$6,313 26	\$350 95
Miscellaneous nonoperating income.....	15,948 51	11,099 17
Total nonoperating income.....	\$22,261 77	\$11,450 12
Gross income.....	\$124,916 47	\$100,554 71
Miscellaneous deductions from gross income.....	54,632 09	54,267 60
Net income.....	\$70,284 38	\$46,287 11
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....	\$60,000 00	\$25,000 00
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....	\$60,000 00	\$25,000 00
Miscellaneous adjustments.....	\$2,782 47	\$897 45
Surplus December 31, 1915.....	237,586 69	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	250,653 54	250,653 54
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		272,838 10
Deficit December 31, 1917.....		

¹Loss.²Not operating.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Camino, Placerville and Lake Tahoe Railroad Company		Cement, Tolenas and Tidewater Railroad Company		Clear Lake Railroad Company ²	
1916	1917	1916	1917	1916	1917
\$8,043 13	\$17,609 88	\$63,764 50	\$66,619 30		
12,196 85	16,253 68	47,913 23	51,754 19		
¹ \$4,153 72	\$1,356 20	\$15,851 27	\$14,865 11		
		3,641 32	4,023 25		
¹ \$4,153 72	\$1,356 20	\$12,209 95	\$10,841 86		
¹ \$4,153 72	\$1,356 20	\$12,209 95	\$10,841 86		
			\$121 00		
		\$2,010 00	2,654 00		
		283 28	307 16		
		\$2,293 28	\$3,082 16		
¹ \$4,153 72	\$1,356 20	\$14,508 23	\$13,924 02		
		10 00	110 80		
¹ \$4,153 72	\$1,356 20	\$14,493 23	\$13,813 22		
		\$15,191 02			
\$8,754 46		29,684 25	\$29,684 25		
12,908 18	\$12,908 18		43,497 47		
	11,551 98				

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Chowchilla Pacific Railway Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues.....	\$3,847 16	\$3,411 88
Railway operating expenses.....	4,966 96	4,917 08
Net revenue from railway operations.....	¹ \$1,119 80	¹ \$1,505 20
Railway tax accruals.....		
Uncollectible railway revenues.....		
Railway operating income.....	¹ \$1,119 80	¹ \$1,505 20
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	¹ \$1,119 80	¹ \$1,505 20
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....		
Miscellaneous nonoperating income.....		
Total nonoperating income.....		
Gross income	¹ \$1,119 80	¹ \$1,505 20
Miscellaneous deductions from gross income.....		
Net income	¹ \$1,119 80	¹ \$1,505 20
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		
Income appropriated for investment in physical property		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments		
Surplus December 31, 1915.....		
Deficit December 31, 1915.....	\$1,341 50	
Surplus December 31, 1916.....		
Deficit December 31, 1916.....	2,461 30	\$2,461 30
Surplus December 31, 1917.....		
Deficit December 31, 1917.....		3,966 50

¹Loss.²Not operating.³Sold to Southern Pacific Railroad Company.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Colusa and Hamilton Railroad Company		Death Valley Railroad Company		Diamond and Caldor Railway	
1916 ²	1917 ³	1916	1917	1916	1917
		\$120,965 36	\$107,223 51	\$81,369 19	\$95,138 35
		33,394 19	28,383 62	53,197 46	80,205 35
		\$87,571 17	\$78,839 89	\$28,171 73	\$14,933 00
		3,380 80	7,172 23	3,713 19	4,592 94
		\$84,190 37	\$71,667 66	\$24,458 54	\$10,340 06
		\$84,190 37	\$71,667 66	\$24,458 54	\$10,340 06
				\$5,991 07	\$5,983 78
				60 00	60 00
		\$1,802 10	\$2,406 23		
		\$1,802 10	\$2,406 23	\$6,051 07	\$6,043 78
		\$85,992 47	\$74,073 89	\$30,509 61	\$16,383 84
		19,619 07	19,521 03	8,703 23	7,708 14
		\$66,373 40	\$54,552 86	\$21,806 38	\$8,675 70
		\$29,725 00	\$14,810 00	\$14,400 00	\$14,400 00
		\$29,725 00	\$14,810 00	\$14,400 00	\$14,400 00
		32 62			
		\$51,885 75		\$76,499 39	
		88,566 77	\$88,566 77	83,905 77	\$83,905 77
			128,309 63		78,181 47

TABLE NO. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Holton Interurban Railway Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues-----	\$62,923 88	\$47,262 39
Railway operating expenses-----	48,606 77	36,392 79
Net revenue from railway operations-----	\$14,317 11	\$9,869 60
Railway tax accruals-----	4,375 69	3,352 39
Uncollectible railway revenues-----	5 08	18 08
Railway operating income-----	\$9,936 34	\$6,499 13
Revenue from miscellaneous operations-----		
Expenses of miscellaneous operations-----		
Net revenue from miscellaneous operations-----		
Taxes on miscellaneous operating property-----		
Miscellaneous operating income-----		
Total operating income-----	\$9,936 34	\$6,499 13
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		\$989 08
Rent of equipment-----		142 44
Miscellaneous nonoperating income-----	\$1 44	
Total nonoperating income-----	\$1 44	\$1,131 52
Gross income-----	\$9,937 78	\$7,630 65
Miscellaneous deductions from gross income-----	10,978 45	11,405 75
Net income-----	¹ \$1,040 67	¹ \$3,775 10
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds-----		
Dividend appropriations of income or surplus-----		
Income appropriated for investment in physical property-----		
Miscellaneous appropriations of income-----		
Total appropriations of income-----		
Miscellaneous adjustments-----	\$1,776 19	² \$153 28
Surplus December 31, 1915-----		
Deficit December 31, 1915-----	\$6,008 54	
Surplus December 31, 1916-----		
Deficit December 31, 1916-----	5,273 02	\$5,273 02
Surplus December 31, 1917-----		
Deficit December 31, 1917-----		9,201 40

¹Loss.²Under construction.³Debit item.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Howard Terminal Railway		Hueneme, Malibu and Southern Railway ²		Humboldt Northern Railway Company	
1916 ²	1917	1916	1917	1916	1917
	\$4,058 50			\$31,044 80	\$29,040 20
	4,302 90			32,607 31	33,608 49
	¹ \$244 40			¹ \$1,562 51	¹ \$4,568 29
	213 07			745 83	1,673 15
	¹ \$457 47			¹ \$2,308 34	¹ \$6,241 44
	¹ \$457 47			¹ \$2,308 34	¹ \$6,241 44
				\$16 00	\$74 00
	\$46 18			1,220 00	1,220 00
	\$46 18			\$1,236 00	\$1,294 00
	¹ \$411 29			¹ \$1,072 34	¹ \$4,947 44
	1,720 83			141 71	213 70
	¹ \$2,132 12			¹ \$1,214 05	¹ \$5,161 14
	² \$3,180 53			² \$775 00	
				\$32,650 64	
				30,661 59	\$30,661 59
					25,500 45
	\$3,212 65				

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Indian Valley Railroad Company	
	1916 ²	1917
<i>Operating Income.</i>		
Railway operating revenues.....		\$48,257 87
Railway operating expenses.....		21,756 51
Net revenue from railway operations.....		\$26,501 36
Railway tax accruals.....		1,244 65
Uncollectible railway revenues.....		
Railway operating income.....		\$25,256 71
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....		\$25,256 71
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....		
Miscellaneous nonoperating income.....		
Total nonoperating income.....		
Gross income.....		\$25,256 71
Miscellaneous deductions from gross income.....		2,419 00
Net income.....		\$22,837 71
<i>Disposition of Net Income.</i>		
Income applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments.....		
Surplus December 31, 1915.....		
Deficit December 31, 1915.....		
Surplus December 31, 1916.....		
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		\$22,837 71
Deficit December 31, 1917.....		

¹Loss.²Under construction.³Deficit assumed by the Mountain Copper Company.⁴Report not received.⁵Debit item.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

The Iron Mountain Railway Company		Kings Lake Shore Railroad Company		Lake Tahoe Railway and Transportation Company	
1916	1917	1916 ²	1917 ⁴	1916	1917
\$71,154 75	\$69,733 49			\$67,295 07	\$66,511 10
114,424 41	132,699 48			57,801 60	58,490 22
¹ \$43,269 66	¹ \$62,965 99			\$9,493 47	\$8,020 88
2,173 37	3,161 36			2,068 16	2,176 78
¹ \$45,443 03	¹ \$66,127 35			\$7,425 31	\$5,844 10
				133,520 40	155,693 20
				112,115 53	126,519 50
				\$21,404 87	\$29,173 70
				1,685 36	1,919 52
				\$19,719 51	\$27,254 18
¹ \$45,443 03	¹ \$66,127 35			\$27,144 82	\$33,098 28
¹ \$45,443 03	¹ \$66,127 35			\$27,144 82	\$33,098 28
				24,030 39	22,733 36
¹ \$45,443 03	¹ \$66,127 35			\$3,114 43	\$10,364 92
				\$15,704 82	\$12,350 00
³ \$45,443 03	³ \$66,127 35			\$15,704 82	\$12,350 00
				4,879 82	⁵ 4,091 52
				\$198,477 18	
				190,766 61	\$190,766 61
					184,690 01

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Los Angeles and San Diego Beach Railway	
	1916	1917 ^a
<i>Operating Income.</i>		
Railway operating revenue-----	\$58,098 81	
Railway operating expenses-----	59,173 09	
Net revenue from railway operations-----	¹ \$1,074 28	
Railway tax accruals-----	2,081 95	
Uncollectible railway revenues-----		
Railway operating income-----	¹ \$3,156 23	
Revenue from miscellaneous operations-----		
Expenses of miscellaneous operations-----		
Net revenue from miscellaneous operations-----		
Taxes on miscellaneous operating property-----		
Miscellaneous operating income-----		
Total operating income-----	¹ \$3,156 23	
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		
Rent of equipment-----		
Miscellaneous nonoperating income-----		
Total nonoperating income-----		
Gross income-----	¹ \$3,156 23	
Miscellaneous deductions from gross income-----	6,514 50	
Net income-----	¹ \$9,670 73	
<i>Disposition of Net Income.</i>		
Income and surplus applied to sinking and other reserve funds-----		
Dividend appropriations of income and surplus-----		
Income and surplus appropriated for investment in physical property-----		
Miscellaneous appropriations of income-----		
Total appropriations of income-----		
Miscellaneous adjustments-----		
Surplus December 31, 1915-----		
Deficit December 31, 1915-----	\$6,699 35	
Surplus December 31, 1916-----		
Deficit December 31, 1916-----	16,370 08	
Surplus December 31, 1917-----		
Deficit December 31, 1917-----		

¹ Loss.² Debit item.³ Report not received.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

McCloud River Railroad Company		Mojave Northern Railroad Company		Mt. Tamalpais and Muir Woods Railway	
1916	1917	1916	1917	1916	1917
\$345,325 00 254,620 15	\$367,108 11 251,965 27	\$23,147 64 5,505 04	\$41,355 87 25,171 15	\$49,909 07 49,326 44	\$57,929 49 46,861 13
\$50,694 85 16,214 44	\$115,142 84 17,410 01	\$17,642 60 1,176 22	\$16,184 72 1,740 44	\$582 63 10,987 86	\$11,068 36 1,727 27
\$74,480 41	\$97,732 83	\$16,466 38	\$14,444 28	¹ \$10,405 23 1,992 69	\$9,341 09 37,104 00 35,591 64
				\$1,992 69	\$1,512 36
				\$1,992 69	\$1,512 36
\$74,480 41	\$97,732 83	\$16,466 38	\$14,444 28	¹ \$8,412 54	\$10,853 45
\$6,493 44 243 44	\$12,372 58 255 74			\$926 28 2,158 46	\$538 20 1,145 07
\$6,736 88	\$12,628 32			\$3,085 44	\$1,683 27
\$81,217 29 66,710 77	\$110,361 15 63,660 82	\$16,466 38 833 33	\$14,444 28 3,573 35	¹ \$5,327 10 4,617 74	\$12,536 72 4,197 98
\$14,506 52	\$46,700 33	\$15,633 05	\$10,870 93	¹ \$9,944 84	\$8,338 74
				\$14,310 00	
² \$319 72	² \$314,975 46			\$14,310 00 12,836 77	\$425 02
\$304,463 17				\$83,468 16	
318,649 97	\$318,649 97	\$15,633 05	\$15,633 05	46,376 55	\$46,376 55
	50,374 84		26,503 98		55,140 31

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Nevada-California-Oregon Railway	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenue-----	\$391,725 86	\$383,873 48
Railway operating expenses-----	323,349 92	346,290 27
Net revenue from railway operations-----	\$68,375 94	\$37,583 21
Railway tax accruals-----	23,373 24	24,640 11
Uncollectible railway revenues-----	93 62	84 59
Railway operating income-----	\$44,909 08	\$12,858 51
Revenue from miscellaneous operations-----		
Expenses of miscellaneous operations-----		
Net revenue from miscellaneous operations-----		
Taxes on miscellaneous operating property-----		
Miscellaneous operating income-----		
Total operating income-----	\$44,909 08	\$12,858 51
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		
Rent of equipment-----	\$3,455 57	\$539 25
Miscellaneous nonoperating income-----	715 46	4,103 51
Total nonoperating income-----	\$4,171 03	\$4,642 76
Gross income-----	\$49,080 11	\$17,501 27
Miscellaneous deductions from gross income-----	65,508 76	62,709 91
Net income-----	¹ \$16,428 65	¹ \$45,208 64
<i>Disposition of Net Income.</i>		
Income and surplus applied to sinking and other reserve funds-----	\$13,560 00	
Dividend appropriations of income and surplus-----		
Income and surplus appropriated for investment in physical property-----	1,087 67	
Miscellaneous appropriations of income-----		
Total appropriations of income-----	\$14,647 67	
Miscellaneous adjustments-----	12,493 59	² \$450,706 24
Surplus December 31, 1915-----	\$82,597 63	
Deficit December 31, 1915-----		
Surplus December 31, 1916-----	64,014 90	\$64,014 90
Deficit December 31, 1916-----		
Surplus December 31, 1917-----		
Deficit December 31, 1917-----		431,899 98

¹Loss.²Debit item.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Nevada County Narrow Gauge Railroad Company		Ocean Shore Railroad Company		Pacific Coast Railway Company	
1916	1917	1916	1917	1916	1917
\$135,858 74	\$128,904 14	\$161,234 98	\$187,448 68	\$207,762 24	\$224,894 02
93,485 88	96,741 30	205,071 98	193,404 07	148,455 51	149,640 65
\$42,372 86	\$32,162 84	² \$43,837 00	² \$5,955 39	\$59,306 73	\$75,253 37
7,410 00	7,560 00	14,603 37	11,009 21	11,174 35	10,684 81
468 18	2 25		76 00	50	
\$34,494 68	\$24,600 59	² \$58,440 37	² \$17,040 60	\$48,131 88	\$64,568 56
\$34,494 68	\$24,600 59	² \$58,440 37	² \$17,040 60	\$48,131 88	\$64,568 56
\$337 80		\$892 08	\$27 60	\$17,660 45	
686 98	\$818 97	389 29	1,523 17	58,829 74	\$54,226 99
\$1,024 78	\$818 97	\$1,281 37	\$1,550 77	\$76,490 19	\$54,226 99
\$35,519 46	\$25,419 56	² \$57,159 00	² \$15,489 83	\$124,622 07	\$118,795 55
12,803 57	11,115 50	10,600 82	4,790 60	82,545 25	82,519 49
\$22,715 89	\$14,304 06	² \$67,759 82	² \$20,280 43	\$42,076 82	\$36,276 06
\$20,016 00	\$12,510 00				
\$20,016 00	\$12,510 00				
² 103,300 05	² 13,959 11	\$5,518 87	\$3,872 74	¹ \$68,459 22	¹ \$17,246 96
80,430 47		746,139 43		206,973 33	
		683,898 48	\$683,898 48	180,590 93	\$180,590 93
20,169 69	\$20,169 69		667,490 79		199,620 03
	32,334 74				

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Pajaro Valley Consolidated Railroad Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenue.....	\$96,763 59	\$97,430 28
Railway operating expenses.....	91,342 92	113,345 09
Net revenue from railway operations.....	\$5,420 67	² \$15,914 81
Railway tax accruals.....	4,663 17	5,199 45
Uncollectible railway revenues.....		
Railway operating income.....	\$757 50	² \$21,114 26
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$757 50	² \$21,114 26
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....	\$47 00	
Rent of equipment.....	107 00	
Miscellaneous nonoperating income.....	362 99	\$335 58
Total nonoperating income.....	\$516 99	\$335 58
Gross income.....	\$1,274 49	² \$20,778 68
Miscellaneous deductions from gross income.....	1,064 05	1,499 41
Net income.....	\$210 44	² \$22,278 09
<i>Disposition of Net Income.</i>		
Income and surplus applied to sinking and other reserve funds.....		
Dividend appropriations of income and surplus.....		
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments.....		
Surplus December 31, 1915.....	\$82,444 50	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	82,654 94	\$82,654 94
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		60,376 85
Deficit December 31, 1917.....		

¹Debit item.²Loss.³Under construction.⁴Report not received.⁵Purchased by Quincy Western Railway Company November 1, 1917.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Panoche Valley Railroad Company		Patterson and Western Railroad Company		Quincy Railroad Company ⁵	
1916 ³	1917 ⁴	1916 ³	1917	1916	1917
			\$14,360 00		\$1,966 06
			18,300 93		3,274 67
			² \$3,940 93		² \$1,308 61
			² \$3,940 93		² \$1,308 61
			² \$3,940 93		² \$1,308 61
			² \$3,940 93		² \$1,308 61
					319 53
			² \$3,940 93		² \$1,628 14
			\$3,940 93		\$1,628 14

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Quincy Western Railway Company ⁴	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues-----	\$20,392 77	-----
Railway operating expenses-----	16,809 87	-----
Net revenue from railway operation-----	\$3,582 90	-----
Railway tax accruals-----	799 46	-----
Uncollectible railway revenues-----		-----
Railway operating income-----	\$2,783 44	-----
Revenue from miscellaneous operations-----		-----
Expenses of miscellaneous operations-----		-----
Net revenue from miscellaneous operations-----		-----
Taxes on miscellaneous operating property-----		-----
Miscellaneous operating income-----		-----
Total operating income-----	\$2,783 44	-----
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		-----
Rent of equipment-----		-----
Miscellaneous nonoperating income-----		-----
Total nonoperating income-----		-----
Gross income-----	\$2,783 44	-----
Miscellaneous deductions from gross income-----	2,816 05	-----
Net income-----	¹ \$32 61	-----
<i>Disposition of Net Income.</i>		
Income or surplus applied to sinking and other reserve funds-----		-----
Dividend appropriations of income and surplus-----		-----
Income appropriated for investment in physical property-----		-----
Miscellaneous appropriations of income-----		-----
Total appropriations of income-----		-----
Miscellaneous adjustments-----	² \$315 00	-----
Surplus December 31, 1915-----		-----
Deficit December 31, 1915-----	\$21,773 09	-----
Surplus December 31, 1916-----		-----
Deficit December 31, 1916-----	22,120 70	-----
Surplus December 31, 1917-----		-----
Deficit December 31, 1917-----		-----

¹Loss.²Debit item.³Sold to Los Angeles and Salt Lake Railroad Company.⁴Sold to Quincy Railroad Company.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Riverside, Rialto and Pacific Railroad Company ^a		Sacramento Valley and Eastern Railway		San Diego and Arizona Railway Company	
1916	1917	1916	1917	1916	1917
\$66,594 31	-----	\$25,150 51	\$43,153 62	\$112,566 86	\$141,038 93
45,171 99	-----	37,095 19	44,662 24	130,099 03	134,596 27
\$21,422 32	-----	¹ \$11,944 68	¹ \$1,508 62	¹ \$17,532 17	\$6,442 66
4,453 72	-----	667 59	1,307 74	1,733 89	5,692 25
\$16,968 60	-----	¹ \$12,612 27	¹ \$2,816 36	¹ \$19,266 06	\$750 41
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$16,968 60	-----	¹ \$12,612 27	¹ \$2,816 36	¹ \$19,266 06	\$750 41
-----	-----	-----	-----	-----	-----
\$10,166 74	-----	-----	-----	\$1,027 59	-----
417 42	-----	-----	-----	9,099 91	\$22,522 62
-----	-----	-----	-----	527 89	6,650 78
\$10,584 16	-----	-----	-----	10,655 39	29,173 40
\$27,552 76	-----	¹ \$12,612 27	¹ \$2,816 36	¹ \$8,610 67	\$29,923 81
15,707 66	-----	-----	-----	310,278 26	11,979 22
\$11,845 10	-----	¹ \$12,612 27	¹ \$2,816 36	¹ \$318,888 93	\$17,944 59
-----	-----	-----	-----	-----	-----
\$10,000 00	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$10,000 00	-----	-----	-----	-----	-----
432 80	-----	-----	-----	² \$7,882 86	\$1,780 70
\$7,028 55	-----	-----	-----	-----	-----
-----	-----	\$56,419 91	-----	\$428,524 03	-----
9,306 45	-----	69,032 18	\$69,032 18	755,295 82	\$755,295 82
-----	-----	-----	71,848 54	-----	735,570 53
-----	-----	-----	-----	-----	-----

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31.

	San Diego and Southeastern Railway Company ⁴	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues.....	\$140,457 69	\$106,167 86
Railway operating expenses.....	213,487 02	159,162 68
Net revenue from railway operation.....	173,029 33	152,994 82
Railway tax accruals.....	15,990 30	9,172 96
Uncollectible railway revenues.....	83 20	5 34
Railway operating income.....	¹ \$89,102 83	¹ \$62,173 12
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	¹ \$89,102 83	¹ \$62,173 12
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....	\$12,911 94	\$14,168 17
Miscellaneous nonoperating income.....	457 14	3,495 80
Total nonoperating income.....	13,369 08	17,663 97
Gross income.....	¹ \$75,733 75	¹ \$44,509 15
Miscellaneous deductions from gross income.....	32,616 88	27,951 09
Net income.....	¹ \$108,350 63	¹ \$72,460 24
<i>Disposition of Net Income.</i>		
Income or surplus applied to sinking and other reserve funds.....		
Dividend appropriations of income or surplus.....		
Income appropriated for investment in physical property.....		
Miscellaneous appropriations of income.....		
Total appropriations of income.....		
Miscellaneous adjustments.....	² \$10,971 70	² \$442,007 95
Surplus December 31, 1915.....		
Deficit December 31, 1915.....	\$84,350 61	
Surplus December 31, 1916.....		
Deficit December 31, 1916.....	203,672 94	\$203,672 94
Surplus December 31, 1917.....		
Deficit December 31, 1917.....		718,141 13

¹Loss.²Debit item.³Credit item.⁴Road sold to San Diego and Arizona Railway Company September 30, 1917.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

San Joaquin and Eastern Railroad Company		Santa Maria Valley Railroad Company		Sierra Railway Company of California	
1916	1917	1916	1917	1916	1917
\$94,831 06	\$286,981 17	\$99,351 09	\$107,691 70	\$404,157 21	\$415,314 72
99,788 66	165,930 39	45,018 95	55,948 21	190,465 24	211,434 21
¹ \$4,957 60	\$121,050 78	\$54,332 14	\$51,743 49	\$213,691 97	\$203,880 51
³ 3,746 11	3,496 81	4,423 81	8,289 98	17,425 13	20,686 20
1 58	42				
¹ \$1,213 07	\$117,553 55	\$49,908 33	\$43,453 51	\$196,266 84	\$183,194 31
4,385 21					
1,103 47					
\$3,281 74					
\$3,281 74					
\$2,068 67	\$117,553 55	\$49,908 33	\$43,453 51	\$196,266 84	\$183,194 31
				\$2,514 86	\$2,542 00
		\$1,406 51	\$612 96	1,875 00	4,867 07
		\$1,406 51	\$612 96	\$4,389 86	\$7,409 07
\$2,068 67	\$117,553 55	\$51,314 84	\$44,066 47	\$200,656 70	\$190,603 38
65,493 37	69,886 56	20,989 39	21,815 12	143,259 30	146,072 60
¹ \$63,424 70	\$47,666 99	\$30,325 45	\$22,251 35	\$57,397 40	\$44,530 78
		\$6,677 90	\$9,071 43	\$481 08	\$6,393 92
		25,000 00	19,000 00		
		\$31,677 90	\$28,071 43	\$481 08	\$6,393 92
² \$676 91		93 75	² 906 94	² 180,903 37	² 9,457 95
		13,196 26		550,731 72	
\$103,105 59					
		11,937 56	\$11,937 56	426,744 67	\$426,744 67
167,207 20	\$167,207 20				
			5,210 54		455,423 58
	119,540 21				

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	South San Francisco Belt Railway	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues-----	\$17,523 00	\$15,276 82
Railway operating expenses-----	20,304 88	21,397 80
Net revenue from railway operation-----	¹ \$2,781 88	¹ \$6,120 98
Railway tax accruals-----		
Uncollectible railway revenues-----		
Railway operating income-----	¹ \$2,781 88	¹ \$6,120 98
Revenue from miscellaneous operations-----		
Expenses of miscellaneous operations-----		
Net revenue from miscellaneous operations-----		
Taxes on miscellaneous operating property-----		
Miscellaneous operating income-----		
Total operating income-----	¹ \$2,781 88	¹ \$6,120 98
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		
Rent of equipment-----		
Miscellaneous nonoperating income-----		
Total nonoperating income-----		
Gross income-----	¹ \$2,781 88	¹ \$6,120 98
Miscellaneous deductions from gross income-----		
Net income-----	¹ \$2,781 88	¹ \$6,120 98
<i>Disposition of Net Income.</i>		
Income or surplus applied to sinking and other reserve funds-----		
Dividend appropriations of income or surplus-----		
Income appropriated for investment in physical property-----		
Miscellaneous appropriations of income-----		
Total appropriations of income-----		
Miscellaneous adjustments-----		\$14,798 80
Surplus December 31, 1915-----		
Deficit December 31, 1915-----	\$12,016 92	
Surplus December 31, 1916-----		
Deficit December 31, 1916-----	14,798 80	\$14,798 80
Surplus December 31, 1917-----		
Deficit December 31, 1917-----		6,120 98

¹Loss.²Debit item.³From June 10, 1917, to December 31, 1917.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Stockton Terminal and Eastern Railroad Company		Stone Canon Railroad Company		Sugar Pine Railway Company	
1916	1917 ^a	1916	1917	1916	1917
\$13,797 39 22,542 40	\$9,350 92 8,422 22			\$83,428 13 65,744 36	\$78,004 08 75,132 63
¹ \$8,745 01 1,215 30	\$928 70 689 28	¹ \$9,727 63 648 72	¹ \$28,385 93 640 00	\$17,683 77 4,416 73	\$2,871 45 4,095 22
¹ \$9,960 31	\$239 42	¹ \$10,376 35	¹ \$29,025 93	\$13,267 04	¹ \$1,223 77
¹ \$9,960 31	\$239 42	¹ \$10,376 35	¹ \$29,025 93	\$13,267 04	¹ \$1,223 77
		\$172 20 348 24	\$172 20 443 84	\$700 00	
		\$520 44	\$616 04	\$700 00	
¹ \$9,960 31 7,657 93	\$239 42 5,322 60	¹ \$9,855 91 20,374 10	¹ \$28,409 89 21,649 48	\$13,967 04 15,694 36	¹ \$1,223 77 15,742 25
¹ \$17,618 24	¹ \$5,083 18	¹ \$30,230 01	¹ \$50,059 37	¹ \$1,727 32	¹ \$16,966 02
² \$24,527 76	² \$816 14		\$939 84		² \$56 17
\$3,127 83		\$92,969 02		\$15,457 76	
45,273 83	\$45,273 83	123,199 03	\$123,199 03	13,730 44	\$13,730 44
	51,173 15		172,318 56		3,291 75

TABLE NO. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Sunset Railway Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues-----	\$378,752 30	\$440,863 82
Railway operating expenses-----	188,731 31	198,414 64
Net revenue from railway operation-----	\$190,020 99	\$242,449 18
Railway tax accruals-----	19,110 65	40,423 57
Uncollectible railway revenues-----	797 95	69 00
Railway operating income-----	\$170,112 39	\$201,956 61
Revenue from miscellaneous operations-----		
Expenses of miscellaneous operations-----		
Net revenue from miscellaneous operations-----		
Taxes on miscellaneous operating property-----		
Miscellaneous operating income-----		
Total operating income-----	\$170,112 39	\$201,956 61
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance-----		
Rent of equipment-----	\$2,048 35	
Miscellaneous nonoperating income-----	2,906 40	\$3,247 49
Total nonoperating income-----	\$4,954 75	\$3,247 49
Gross income-----	\$175,067 14	\$205,204 10
Miscellaneous deductions from gross income-----	89,474 95	89,578 21
Net income-----	\$85,592 19	\$115,625 89
<i>Disposition of Net Income.</i>		
Income or surplus applied to sinking and other reserve funds-----	19,265 13	11,634 68
Dividend appropriations of income or surplus-----	100,000 00	100,000 00
Income appropriated for investment in physical property-----		
Miscellaneous appropriations of income-----		
Total appropriations of income-----	\$119,265 13	\$111,634 68
Miscellaneous adjustments-----	117,096 10	2,824 86
Surplus December 31, 1915-----	30,544 31	
Deficit December 31, 1915-----		
Surplus December 31, 1916-----	113,967 47	\$113,967 47
Deficit December 31, 1916-----		
Surplus December 31, 1917-----		120,783 54
Deficit December 31, 1917-----		

¹Loss.²Debit item.

—Continued.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Tonopah and Tidewater Railroad Company		Trona Railway Company		Ventura County Railway Company	
1916	1917	1916	1917	1916	1917
\$505,634 77 229,253 63	\$469,391 68 199,184 49	\$70,689 03 31,694 63	\$121,594 88 85,713 01	\$29,352 12 43,608 77	\$24,415 78 34,632 42
\$276,381 14 21,357 09 4 67	\$270,207 19 26,232 10	\$38,994 40 3,611 16	\$35,881 87 6,471 22	¹ \$14,256 65 1,347 98	¹ \$10,216 64 1,639 82
\$255,019 38	\$243,975 09 8,482 58 11,055 84	\$35,383 24	\$29,410 65	¹ \$15,604 63	¹ \$11,856 46
	¹ \$2,573 26				
	¹ \$2,573 26				
\$255,019 38	\$241,401 83	\$35,383 24	\$29,410 65	¹ \$15,604 63	¹ \$11,856 46
\$2,792 21 1,056 64	\$4,323 65	\$147 93	\$132 57	\$13 88	\$80 00
\$3,848 85	\$4,323 65	\$147 93	\$132 57	\$13 88	\$80 00
\$258,868 23 182,381 40	\$245,725 48 177,414 12	\$35,531 17 35,388 95	\$29,543 22 36,433 26	¹ \$15,590 75 4,472 73	¹ \$11,776 46 530 95
\$76,486 83	\$68,311 36	\$142 22	¹ \$6,890 04	¹ \$20,063 48	¹ \$12,307 41
² \$158,284 25	² \$4,240 49	² \$2,548 06		\$548 10	
\$892,042 59		\$39,662 70		\$72,408 90	
973,840 01	\$973,840 01	42,068 54	\$42,068 54	91,924 28	\$91,924 28
	909,769 14		48,958 58		104,231 69

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL
DECEMBER 31,

	Yosemite Valley Railroad Company	
	1916	1917
<i>Operating Income.</i>		
Railway operating revenues.....	\$358,806 82	\$311,151 88
Railway operating expenses.....	166,841 46	150,487 92
Net profit from railway operations.....	\$191,965 36	\$160,663 96
Railway tax accruals.....	24,108 05	18,870 10
Uncollectible railway revenues.....		3 13
Railway operating income.....	\$167,857 31	\$141,790 73
Revenue from miscellaneous operations.....		
Expenses of miscellaneous operations.....		
Net revenue from miscellaneous operations.....		
Taxes on miscellaneous operating property.....		
Miscellaneous operating income.....		
Total operating income.....	\$167,857 31	\$141,790 73
<i>Nonoperating Income.</i>		
Hire of freight cars—credit balance.....		
Rent of equipment.....	\$682 13	\$750 00
Miscellaneous nonoperating income.....	931 87	1,489 17
Total nonoperating income.....	\$1,614 00	\$2,239 17
Gross income	\$169,471 31	\$144,029 90
Miscellaneous deductions from gross income.....	208,831 17	258,399 17
Net income	¹ \$39,409 86	¹ \$114,369 27
<i>Disposition of Net Income.</i>		
Income or surplus to sinking and other reserve funds		
Dividend appropriations of income or surplus.....		
Income or surplus appropriated for investment in physical property	\$2,981 73	
Miscellaneous appropriations of income.....		
Total appropriations of income.....	\$2,981 73	
Miscellaneous adjustments	17,427 91	² \$1,178 04
Surplus December 31, 1915.....		
Deficit December 31, 1915.....	\$378,260 81	
Surplus December 31, 1916.....		
Deficit December 31, 1916.....	403,224 49	\$403,224 49
Surplus December 31, 1917.....		
Deficit December 31, 1917.....		518,771 80

¹Loss.²Debit item.

—Concluded.

STEAM ROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Yreka Railroad Company		Total	
1916	1917	1916	1917
\$20,252 53	\$20,771 84	\$4,966,541 15	\$5,255,940 34
18,981 22	20,228 42	3,518,843 31	3,707,652 23
\$1,271 31	\$543 42	\$1,447,697 84	\$1,548,288 11
1,201 42	1,109 66	258,009 93	287,257 75
-----	-----	1,454 78	274 45
\$69 89	\$566 24	\$1,188,233 13	\$1,260,755 91
-----	-----	139,898 30	201,279 78
-----	-----	113,219 00	173,166 98
-----	-----	\$26,679 30	\$28,112 80
-----	-----	1,685 36	1,919 52
-----	-----	\$24,993 94	\$26,193 28
\$69 89	\$566 24	\$1,213,227 07	\$1,286,949 19
-----	-----	\$7,081 66	\$6,178 78
-----	-----	83,172 59	57,812 83
-----	-----	97,980 13	108,088 19
-----	-----	\$188,234 38	\$172,079 80
\$69 89	\$566 24	\$1,401,461 45	\$1,459,028 99
2,024 40	2,024 40	1,565,379 48	1,341,022 58
\$1,954 51	\$2,590 64	\$163,918 03	\$118,006 41
-----	-----	\$65,688 93	\$39,450 03
-----	-----	310,386 00	185,720 00
-----	-----	4,069 40	-----
-----	-----	\$380,144 33	\$225,170 03
-----	-----	309,277 18	1,253,674 31
\$7,507 01	-----	\$634,512 28	-----
5,552 50	\$5,552 50	218,827 26	\$193,912 36
-----	2,961 86	-----	1,554,750 29
-----	-----	-----	-----

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED
DECEMBER 31,

	The California, Arizona and Santa Fe Railway Company	
	1916	1917
Gross income from lease of road.....	\$1,092,519 62	\$1,094,686 28
<i>Other Income.</i>		
Miscellaneous rent income.....		
Miscellaneous nonoperating physical property.....		
Income from funded securities.....		
Income from unfunded securities and accounts.....		
Income from sinking and other reserve funds.....	\$1,410 42	\$1,845 98
Miscellaneous income		
Total other income.....	\$1,410 42	\$1,845 98
Gross corporate income.....	\$1,093,930 04	\$1,096,532 26
<i>Deductions From Gross Income.</i>		
Miscellaneous tax accruals.....		
Interest on funded debt.....	\$1,081,686 28	\$1,081,686 28
Interest on unfunded debt.....		
Amortization of discount on funded debt.....		
Maintenance of investment organization.....		
Miscellaneous income charges.....		
Total deductions	\$1,081,686 28	\$1,081,686 28
Net corporate income.....	\$12,243 76	\$14,845 98
Income and surplus applied to sinking and other reserve funds	14,410 42	14,845 98
Dividends		
Income and surplus appropriated for investment in physical property		
Deductions for year from profit and loss.....	9,933 58	4,996 78
Additions for year to profit and loss.....	14,266 91	4,996 78
Surplus December 31, 1915.....	2,166 66	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	4,333 33	4,333 33
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		4,333 33
Deficit December 31, 1917.....		

¹Sold to Southern Pacific Railroad Company.

--Continued.

RAILROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Central Pacific Railway Company		Coast Line Railway Company		Hanford and Summit Lake Railway Company	
1916	1917	1916	1917 ¹	1916	1917 ¹
\$21,893,966 00	\$14,639,667 33	\$42,908 53		\$46,864 40	
\$69,362 62	\$89,140 27				
244,771 01	448,890 55	\$4,574 64			
7,112 90	6,089 91				
259,809 00	259,846 59				
132,907 00	92,308 36				
\$713,962 53	\$896,275 68	\$4,574 64			
\$22,607,928 53	\$15,535,943 01	\$47,483 17		\$46,864 40	
\$295,377 50	\$306,671 13				
8,419,787 64	8,407,288 21	\$42,000 00		\$43,540 98	
		2,333 34			
22,020 36	18,344 87	1 20		1 20	
92,778 94	116,114 27				
\$8,829,964 44	\$8,848,418 48	\$44,334 54		\$43,542 18	
\$13,777,964 09	\$6,687,524 53	\$3,148 63		\$3,322 22	
599,094 11	444,214 72	1,000 00			
1,705,132 50	5,080,530 00				
18,918 95	19,930 79	24 48			
731,298 69	777,957 52			356 58	
927,087 66	555,973 45	24 48			
		6,109 33		5,299 62	
6,569,862 37					
5,080,745 13	5,080,745 13	8,257 96		8,265 26	
	6,001,610 08				

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED
DECEMBER 31,

	Inter California Railway Company	
	1916	1917
Gross income from lease of road.....	\$121,917 16	\$209,643 58
<i>Other Income.</i>		
Miscellaneous rent income.....		
Miscellaneous nonoperating physical property.....		
Income from funded securities.....		
Income from unfunded securities and accounts.....	\$12 85	\$2,502 92
Income from sinking and other reserve funds.....		
Miscellaneous income		
Total other income.....	\$12 85	\$2,502 92
Gross corporate income.....	\$121,930 01	\$212,146 50
<i>Deductions From Gross Income.</i>		
Miscellaneous tax accruals.....		
Interest on funded debt.....	\$105,840 95	\$185,938 33
Interest on unfunded debt.....		
Amortization of discount on funded debt.....	2,833 34	2,833 33
Maintenance of investment organization.....	1 70	2 85
Miscellaneous income charges.....		
Total deductions	\$108,675 99	\$188,774 51
Net corporate income.....	\$13,254 02	\$23,371 99
Income and surplus applied to sinking and other reserve funds	1,000 00	1,000 00
Dividends		
Income or surplus appropriated for investment in physical property	6,377 98	3,652 02
Deductions for year from profit and loss.....	17,575 84	722 72
Additions for year to profit and loss.....	118,713 38	3,652 02
Surplus December 31, 1915.....	35,677 61	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	142,691 19	142,691 19
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		164,340 46
Deficit December 31, 1917.....		

¹No revenue or expenses.

TABLE No. 4

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED
DECEMBER 31,

	Richmond Belt Railway	
	1916	1917
Gross income from lease of road.....	\$36,904 81	\$38,227 54
<i>Other Income.</i>		
Miscellaneous rent income.....	\$234 75	\$160 25
Miscellaneous nonoperating physical property.....		
Income from funded securities.....		
Income from unfunded securities and accounts.....		
Income from sinking and other reserve funds.....		
Miscellaneous income.....	7,524 98	9,599 02
Total other income.....	\$7,759 73	\$9,759 27
Gross corporate income.....	\$44,664 54	\$47,986 81
<i>Deductions From Gross Income.</i>		
Miscellaneous tax accruals.....	\$216 10	\$3,080 56
Interest on funded debt.....		
Interest on unfunded debt.....		
Amortization of discount on funded debt.....		
Maintenance of investment organization.....	3,638 50	5,332 89
Miscellaneous income charges.....	21,998 33	45,463 64
Total deductions.....	\$25,852 93	\$53,877 09
Net corporate income.....	\$18,811 61	\$5,890 28
Income and surplus applied to sinking and other reserve funds.....		
Dividends.....		
Income and surplus appropriated for investment in physical property.....		
Deductions for year from profit and loss.....		
Additions for year to profit and loss.....		
Surplus December 31, 1915.....	245,915 65	
Deficit December 31, 1915.....		
Surplus December 31, 1916.....	264,727 26	264,727 26
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		258,836 98
Deficit December 31, 1917.....		

¹Loss.

—Concluded.

RAILROADS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Southern Pacific Railroad Company		South Pacific Coast Railway Company		Total	
1916	1917	1916	1917	1916	1917
\$26,791,852 49	\$19,077,674 42	\$140,000 00	\$440,000 00	\$50,498,862 67	\$35,532,403 51
				\$234 75	\$160 25
				69,362 62	89,140 27
\$2,413,359 54	\$2,511,670 17	\$3,501 54	\$5,355 04	2,666,206 73	2,965,915 76
6,765 82	8,839 19			13,891 57	17,432 02
95,036 67	102,293 31	680 10	444 77	356,936 19	364,430 68
				140,431 98	101,907 38
\$2,515,162 03	\$2,622,802 70	\$4,181 64	\$5,799 81	\$3,247,063 84	\$3,538,986 36
\$29,307,014 52	\$21,700,477 12	\$444,181 64	\$445,799 81	\$53,745,926 51	\$39,071,389 87
				\$295,593 60	\$309,832 11
\$6,464,633 12	\$6,506,113 11	\$184,673 00	\$175,236 67	16,363,953 89	16,378,017 39
				5,604 06	3,270 70
7,323 80	7,165 71	449 48	441 10	33,437 44	31,288 62
13,841 86	19,826 18			128,619 13	181,404 09
\$6,485,798 78	\$6,533,105 00	\$185,122 48	\$175,677 77	\$16,827,208 12	\$16,903,812 91
\$22,821,215 74	\$15,167,372 12	\$259,059 16	\$270,122 04	\$36,918,718 39	\$22,167,576 96
187,036 67	\$200,293 34	\$220,680 10	\$220,444 77	1,023,721 30	881,298 81
9,600,000 00	9,600,000 00			11,305,132 50	11,680,530 00
90,586 88	83,237 57			115,908 29	106,820 38
440,989 69	267,628 78			1,200,154 38	1,051,305 80
342,644 11	93,806 63	9,871 33	9,314 07	1,412,607 87	667,742 95
19,505,485 52		114,748 59		13,362,009 42	
32,350,732 13	32,350,732 13	162,998 98	162,998 98	38,048,419 21	38,031,895 99
	37,460,751 19		221,990 32		44,147,260 91

TABLE

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
PENSES AND INCOME OR DEFICIT OF STEAM RAILROADS OF CALIFOR

	The Atchison, Topeka and Santa Fe Railway Company	
	1916	1917
Average mileage operated during year.....	1,446.75	1,446.63
Freight earnings per mile of road.....	\$9,705 25	\$11,210 91
Passenger, mail and express earnings per mile of road	4,272 62	4,909 82
Miscellaneous earnings per mile of road.....	337 70	410 00
Gross earnings from all sources per mile of road....	14,315 57	16,530 73
Operating expenses per mile of road.....	10,769 11	11,933 29
Income from operation per mile of road.....	3,546 46	4,597 44
Deficit from operation per mile of road.....		

TABLE No. 5

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
PENSES AND INCOME OR DEFICIT OF STEAM RAILROADS OF CALIFOR

	McCloud River Railroad Company	
	1916	1917
Average mileage operated during year.....	71.87	71.87
Freight earnings per mile of road.....	\$4,461 25	\$4,701 36
Passenger, mail and express earnings per mile of road	242 55	261 09
Miscellaneous earnings per mile of road.....	101 06	145 50
Gross earnings from all sources per mile of road....	4,804 86	5,107 95
Operating expenses per mile of road.....	3,542 92	3,505 85
Income from operation per mile of road.....	1,261 93	1,602 10
Deficit from operation per mile of road.....		

No. 5.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EX-
NIA FOR CALENDAR YEARS ENDING DECEMBER 31, 1916 AND 1917.

California Western Railroad and Navigation Company		Death Valley Railroad Company		Los Angeles and Salt Lake Rail- road Company	
1916	1917	1916	1917	1916	1917
42.85	42.85	20.65	20.65	356.72	357.87
\$4,125 83	\$2,554 27	\$5,740 68	\$5,089 28	\$6,608 85	\$6,924 95
1,419 24	1,458 45	67 65	68 31	3,600 73	3,698 38
475 32	2,086 81	49 56	34 83	397 17	394 63
6,020 39	6,099 53	5,857 89	5,192 42	10,606 75	11,017 96
3,285 51	3,688 01	1,617 15	1,374 51	7,183 09	7,772 29
2,734 88	2,411 52	4,240 74	3,817 91	3,423 67	3,245 67

—Continued.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EX-
NIA FOR CALENDAR YEARS ENDING DECEMBER 31, 1916 AND 1917.

Nevada-California-Oregon Railway		Northwestern Pacific Railway Company		Nevada County Narrow Gauge Railroad Company	
1916	1917	1916	1917	1916	1917
234.17	234.17	507.29	507.30	22.04	22.04
\$917 63	\$917 40	\$4,098 24	\$4,682 01	\$3,269 17	\$3,116 53
415 15	428 46	4,243 14	4,322 69	2,718 48	2,568 33
18 20	19 07	559 96	598 29	176 53	169 78
1,380 98	1,364 93	8,901 34	9,602 99	6,161 18	5,848 64
1,096 39	1,219 22	5,635 10	6,137 78	4,241 64	4,389 35
284 59	145 71	3,266 24	3,465 21	1,922 54	1,459 29

TABLE No. 5

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
PENSES AND INCOME OR DEFICIT OF STEAM RAILROADS OF CALIFOR

	Ocean Shore Railroad Company	
	1916	1917
Average mileage operated during year.....	53.70	53.63
Freight earnings per mile of road.....	\$1,862 74	\$2,133 74
Passenger, mail and express earnings per mile of road	1,001 98	974 69
Miscellaneous earnings per mile of road.....	137 79	386 79
Gross earnings from all sources per mile of road....	3,002 51	3,495 22
Operating expenses per mile of road.....	3,818 85	3,606 27
Income from operation per mile of road.....		
Deficit from operation per mile of road.....	816 33	111 05

¹No statistics. Reported under Class "C."²Road sold to San Diego and Arizona Railway Company September 30, 1917.

TABLE No. 5

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
PENSES AND INCOME OR DEFICIT OF STEAM RAILROADS OF CALIFOR

	San Joaquin and Eastern Railroad Company	
	1916	1917 ¹
Average mileage operated during year.....	55.92	55.91
Freight earnings per mile of road.....	\$1,333 49	
Passenger, mail and express earnings per mile of road	358 29	
Miscellaneous earnings per mile of road.....	4 05	
Gross earnings from all sources per mile of road....	1,695 83	
Operating expenses per mile of road.....	1,784 48	
Income from operation per mile of road.....		
Deficit from operation per mile of road.....	88 65	

¹No statistics. Reported under class "C."²Credit item.

—Continued.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EX-NIA FOR CALENDAR YEARS ENDING DECEMBER 31, 1916 AND 1917.

Pacific Coast Railway Company		San Diego and Arizona Railway Company		San Diego and Southeastern Railroad Company	
1916	1917	1916	1917	1916	1917 ^a
103.05	103.05	-----	31.57	73.95	60.83
\$1,605 66	\$1,835 83	-----	\$1,575 13	\$1,227 94	\$1,166 13
386 86	214 46	-----	2,809 27	623 33	532 09
23 61	132 09	-----	83 10	48 09	47 10
2,016 13	2,182 38	-----	4,467 50	1,899 36	1,745 32
1,440 62	1,452 12	-----	4,263 42	2,886 91	2,616 52
575 51	730 26	-----	204 08	-----	-----
-----	-----	-----	-----	987 55	871 20

—Continued.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EX-NIA FOR CALENDAR YEARS ENDING DECEMBER 31, 1916 AND 1917.

Sierra Railway Company of California		Southern Pacific Company		Sunset Railway Company	
1916	1917	1916	1917	1916	1917
76.11	76.11	3,990.09	4,018.47	62.65	59.66
\$4,300 48	\$4,487 54	\$10,505 39	\$12,113 97	\$5,633 10	\$6,837 38
991 54	891 13	5,266 68	6,162 89	509 01	480 02
18 15	78 10	479 13	572 10	296 58	72 20
5,310 17	5,456 77	16,251 20	18,848 96	6,045 53	7,389 60
2,502 50	2,778 01	10,340 35	12,329 85	3,012 47	3,325 75
2,807 67	2,678 76	5,910 85	6,519 11	3,033 06	4,063 85
-----	-----	-----	-----	-----	-----

TABLE No. 5

STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER
PENSES AND INCOME OR DEFICIT OF STEAM RAILROADS OF CALIFOR

	Tonopah and Tidewater Railroad Company		Trona Railway Company	
	1916	1917	1916 ¹	1917
Average mileage operated during year -----	138.62	138.12	-----	30.80
Freight earnings per mile of road..	\$2,995 53	\$2,869 56	-----	\$3,574 65
Passenger, mail and express earn- ings per mile of road-----	354 80	401 81	-----	313 97
Miscellaneous earnings per mile of road -----	72 46	8 93	-----	59 26
Gross earnings from all sources per mile of road -----	3,422 79	3,280 30	-----	3,947 88
Operating expenses per mile of road	1,429 76	1,247 21	-----	2,782 89
Income from operation per mile of road -----	1,993 03	2,033 09	-----	1,164 99
Deficit from operation per mile of road -----	-----	-----	-----	-----

²Credit item.

NOTE—Statistics of Class "C" roads omitted, as same were not requested in annual report.

—Concluded.

EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EX-
NIA FOR CALENDAR YEARS ENDING DECEMBER 31, 1916 AND 1917.

The Western Pacific Railroad Company		Yosemite Valley Railroad Company		Total	
1916	1917	1916	1917	1916	1917
392.81	409.07	79.17	79.17	7,728.41	7,819.77
\$7,119 89	\$8,041 94	\$2,268 24	\$2,078 61	\$77,779 36	\$85,911 19
1,646 13	1,973 72	2,224 98	1,820 64	30,373 16	34,290 22
292 95	354 58	38 88	30 92	3,134 03	5,678 08
9,058 97	10,370 24	4,532 10	3,930 17	111,286 55	125,879 49
5,622 65	6,751 91	2,107 38	1,900 82	72,316 88	83,075 07
3,436 32	3,618 33	2,424 72	2,029 35	38,969 68	42,804 42

ELECTRIC RAILROADS.

TABLES 1 TO 6, INCLUSIVE.

TABLE

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

Angels Flight Railway Co.		
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$81,688 96	\$77,333 96
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments		
Cash and deposits.....	255 24	169 48
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		
Other working assets.....		
Deferred assets		
Unadjusted debits		
Discount on securities and expenses.....		
Corporate deficit		
Totals	\$81,944 20	\$77,503 44
<i>Liabilities.</i>		
Capital stock	\$25,000 00	\$25,000 00
Premium on capital stock.....	53,000 00	48,645 00
Funded debt		
Loans and notes payable.....	3,500 00	
Miscellaneous accounts payable.....		855 00
Current liabilities		
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits		
Reserves		
Corporate surplus	444 20	3,003 44
Totals	\$81,944 20	\$77,503 44

¹Debit item.

No. 1.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Bakersfield & Kern Electric Railway Company		The California Street Cable Railroad Company		Castro Point Railway & Terminal Company	
1916	1917	1916	1917	1916	1917
\$857,125 00	\$856,714 86	\$1,672,336 76	\$1,672,336 76	\$64,879 11	\$69,901 56
1,162 40	486 01				
		67,414 65	67,414 65		
		172,843 20	197,838 20		
2,373 53	3,448 04	22,155 01	60,346 32	507 82	535 78
152 50	126 30				
13,285 00	14,023 25				
1,625 63	101 74				
		400,000 00	400,000 00		
\$875,724 06	\$874,900 20	\$2,334,749 62	\$2,397,935 93	\$65,386 93	\$70,437 34
\$250,000 00	\$250,000 00	\$1,000,000 00	\$1,000,000 00	\$11,000 00	\$11,000 00
92,000 00	87,000 00	335,000 00	309,000 00		
348,879 27	329,312 69	7,175 63	10,524 26	45,361 93	50,112 34
1,666 64	1,666 60				
113,826 93	135,164 18	184,362 00	213,873 50		
34,162 40	38,486 01	12,240 61	76,504 39		
35,188 82	33,270 72	810,452 60	788,033 78	9,025 00	9,325 00
\$875,724 06	\$874,900 20	\$2,334,749 62	\$2,397,935 93	\$65,386 93	\$70,437 34

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Central California Traction Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$3,972,313 69	\$3,994,845 68
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....	38,525 00	38,525 00
Investments		
Cash and deposits.....	38,709 32	47,467 73
Loans and notes receivable.....	11,000 00	11,150 00
Miscellaneous accounts receivable.....	35,500 84	54,632 86
Other working assets.....	27,838 59	28,069 08
Deferred assets		
Unadjusted debits	690 43	1,724 15
Discount on securities and expenses.....	1,477,435 86	1,459,683 14
Corporate deficit	239,312 40	225,841 46
Totals	\$5,841,326 13	\$5,861,939 10
<i>Liabilities.</i>		
Capital stock	\$3,720,800 00	\$3,720,800 00
Premium on capital stock.....		
Funded debt	1,492,000 00	1,490,000 00
Loans and notes payable.....	446,091 47	463,750 00
Miscellaneous accounts payable.....	127,847 50	158,781 76
Current liabilities	53,053 66	12,249 11
Other current liabilities.....	23 50	2,496 55
Deferred liabilities		
Unadjusted credits	1,510 00	13,861 68
Reserves		
Corporate surplus		
Totals	\$5,841,326 13	\$5,861,939 10

¹Credit item.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Fresno City Railway Company		Fresno Traction Company		Fresno Interurban Railway Company	
1916	1917	1916	1917	1916	1917
\$714,681 90	\$714,681 90	\$6,303,140 71	\$6,304,293 66	\$236,831 73	\$239,913 98
1,832 32	10,832 32				
		653 06	653 06		
		1,511 25	6,959 25		
3,270 00	2,400 00	20,049 48	11,699 04	8,170 85	3,416 84
		4,565 06	9,071 51		1,009 66
50 00	50 00	52,847 65	54,239 88	5,011 62	3,527 46
4,191 21		26,522 05	25,710 42		
2 00	2 00	3,192 07	110 63		1,809 33
		83,457 00	80,422 20	21,930 00	21,930 00
33,440 94	31,841 02	118,963 45	182,573 40	10,097 18	26,935 16
\$757,468 37	\$759,807 24	\$6,614,901 78	\$6,675,611 79	\$282,041 38	\$298,542 43
\$500,000 00	\$500,000 00	\$5,000,000 00	\$5,000,000 00	\$35,000 00	\$35,000 00
50,000 00	50,000 00				
84,000 00	80,000 00	719,000 00	709,000 00	149,300 00	149,300 00
27,280 19	25,615 41	790,527 11	829,437 60	28,396 27	33,447 54
		15,569 54	20,110 65	57,236 99	52,767 82
3,270 00	2,400 00	17,975 00	35,675 00	8,644 07	19,700 17
		7,871 46	7,851 46		
15,618 96	16,892 61	31,926 17	36,525 41	3,464 05	8,326 90
77,299 22	84,869 22	32,032 50	37,011 67		
\$757,468 37	\$759,807 24	\$6,614,901 78	\$6,675,611 79	\$282,041 38	\$298,542 43

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Glendale and Montrose Railway	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$253,696 52	\$267,359 58
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments		
Cash and deposits.....	629 19	500 40
Loans and notes receivable.....		
Miscellaneous accounts receivable.....	1,571 66	4,635 68
Other working assets.....	23,269 20	3,082 02
Deferred assets		
Unadjusted debits	343 32	662 50
Discount on securities and expenses.....		
Corporate deficit	5,758 58	14,287 30
Totals	\$285,268 47	\$290,527 48
<i>Liabilities.</i>		
Capital stock	\$25,000 00	\$25,000 00
Premium on capital stock.....		
Funded debt	25,000 00	25,000 00
Loans and notes payable.....	204,132 37	212,049 42
Miscellaneous accounts payable.....	8,945 42	7,089 57
Current liabilities		
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits	22,190 68	21,388 49
Reserves		
Corporate surplus		
Totals	\$285,268 47	\$290,527 48

¹Overdraft.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Humboldt Transit Company		Los Angeles Railway Corporation		Modesto & Empire Traction Company	
1916	1917	1916	1917	1916	1917
\$607,044 53	\$607,044 53	\$44,063,004 49	\$44,325,558 77	\$30,117 29	\$23,145 18
165 00	148 33	16,649 47	20,079 74	-----	-----
87,500 00	87,500 00	-----	-----	-----	-----
-----	-----	97,000 00	85,000 00	-----	-----
9,438 52	11,716 35	37,008 05	31,707 87	1,322 36	1569 35
-----	-----	409,996 62	23,474 12	400 00	400 00
104 72	66 08	94,494 94	24,779 42	51 05	5,027 11
2,002 41	1,665 40	418,165 43	790,974 28	-----	-----
-----	-----	426 70	259 04	-----	-----
-----	-----	15,255 91	14,428 04	-----	-----
49,410 40	51,841 19	-----	-----	32,024 63	42,131 98
\$755,665 58	\$759,981 88	\$45,152,001 61	\$45,316,261 28	\$63,915 33	\$70,134 92
\$500,000 00	\$500,000 00	\$20,000,000 00	\$20,000,000 00	\$5,000 00	\$5,000 00
180,000 00	176,000 00	19,284,000 00	19,050,000 00	-----	-----
24,000 00	24,000 00	2,404,750 00	2,241,950 00	-----	-----
18,336 85	23,065 18	166,094 62	236,844 40	2,074 53	6,892 94
-----	2,200 00	-----	-----	-----	-----
2,250 00	-----	274,257 07	621,382 31	49,765 36	52,412 35
-----	-----	2,358 00	50 00	-----	-----
3,441 87	3,479 84	1,466,368 02	1,651,862 86	7,075 44	5,829 63
27,636 86	31,236 86	912,843 88	1,231,330 30	-----	-----
-----	-----	641,330 02	282,841 41	-----	-----
\$755,665 58	\$759,981 88	\$45,152,001 61	\$45,316,261 28	\$63,915 33	\$70,134 92

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Martinez & Concord Interurban Railway Company ¹	
	1916	1917
<i>Assets.</i>		
Road and equipment.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments.....		
Cash and deposits.....		
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		
Other working assets.....		
Deferred assets.....		
Unadjusted debits.....		
Discount on securities and expenses.....		
Corporate deficit.....		
Totals.....		
<i>Liabilities.</i>		
Capital stock.....		
Premium on capital stock.....		
Funded debt.....		
Loans and notes payable.....		
Miscellaneous accounts payable.....		
Current liabilities.....		
Other current liabilities.....		
Deferred liabilities.....		
Unadjusted credits.....		
Reserves.....		
Corporate surplus.....		
Totals.....		

¹Under construction. Not operating.²Road abandoned.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Monterey & Pacific Grove Railway Company		Montecito Railroad Company ²		Nevada County Traction Company	
1916	1917	1916	1917	1916	1917
\$612,660 25	\$612,660 25	\$19,857 94	-----	\$219,004 76	\$219,004 76
-----	-----	-----	-----	-----	-----
1,418 89	7,642 30	7 80	-----	2,073 67	609 34
145 83	69 97	-----	-----	17,750 94	3,000 00
2,209 83	1,298 55	2,990 36	-----	650 80	12,446 94
-----	-----	-----	-----	-----	1,287 35
747 25	211 98	677 42	-----	64 94	183 88
49,455 38	62,725 68	2,000 00	-----	-----	-----
-----	-----	8,538 33	-----	-----	-----
\$666,637 43	\$684,608 73	\$34,071 85	-----	\$239,545 11	\$236,532 27
-----	-----	-----	-----	-----	-----
\$300,000 00	\$300,000 00	\$20,000 00	-----	\$100,000 00	\$100,000 00
-----	-----	-----	-----	-----	-----
270,000 00	270,000 00	-----	-----	84,000 00	76,000 00
30,420 00	30,420 00	6,890 64	-----	-----	-----
35,596 37	39,170 48	7,181 21	-----	546 81	-----
29,745 00	44,464 80	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
876 06	553 45	-----	-----	8,190 13	10,093 75
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	46,808 17	50,438 52
-----	-----	-----	-----	-----	-----
\$666,637 43	\$684,608 73	\$34,071 85	-----	\$239,545 11	\$236,532 27

TABLE NO. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Northern Electric Railway Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$9,502,073 96	\$9,680,190 08
Sinking funds		
Deposits in lieu of mortgage property sold.....	666 89	666 89
Miscellaneous physical property.....		
Investments	6,308,491 46	6,277,464 73
Cash and deposits.....	82,494 45	162,115 68
Loans and notes receivable.....	40,337 49	40,337 49
Miscellaneous accounts receivable.....	94,766 03	113,062 05
Other working assets.....	108,326 63	121,062 26
Deferred assets	40,757 31	24,870 10
Unadjusted debits	120,846 54	21,886 14
Discount on securities and expenses.....	19,017,897 77	19,017,897 77
Corporate deficit	1,680,961 50	2,136,425 69
Totals	\$36,997,620 03	\$37,595,978 88
<i>Liabilities.</i>		
Capital stock	\$25,000,000 00	\$25,000,000 00
Premium on capital stock.....		
Funded debt	4,955,000 00	4,955,000 00
Loans and notes payable.....	¹ 4,963,406 50	4,918,031 50
Miscellaneous accounts payable.....	137,557 15	174,507 00
Current liabilities	1,812,726 98	2,387,544 55
Other current liabilities.....	5,386 30	4,367 32
Deferred liabilities	6,265 23	
Unadjusted credits	117,277 87	156,528 51
Reserves		
Corporate surplus		
Totals	\$36,997,620 03	\$37,595,978 88

¹Includes Receiver's certificates \$45,000.00.²Credit item.³Stock issued for right of way, etc.⁴Includes stock liability for conversion \$57,400.00.⁵Includes assessment.⁶Credit item includes \$1,260,000.00 capital stock forfeited for nonpayment of assessment.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Northern Electric—Marysville & Colusa Branch		Oakland and Antioch Railway		Oakland, Antioch & Eastern Railway	
1916	1917	1916	1917	1916	1917
\$1,138,062 37	\$1,142,909 16	\$2,533,050 65	\$2,536,400 07	\$3,717,922 88	\$3,689,973 68
		³ \$3,500,000 00	³ \$3,500,000 00	³ \$3,000,000 00	³ \$3,000,000 00
		35,194 22	31,799 55	7,919,891 30	7,915,643 58
		² 457 37	29 59	39,417 07	108,059 15
					4,550 00
1,341 48	1,341 48	15,731 63	15,741 33	85,673 63	111,211 75
277 88		250,000 00	350,000 00	41,110 95	48,142 62
					3,182 15
1,484 86		748 65	748 65	⁶ 1,219,622 09	⁶ 1,223,096 85
1,557,400 00	1,557,400 00	300,218 95	300,218 95	433,212 31	424,061 02
99,933 02	108,057 09			574,105 34	827,926 22
\$2,798,499 61	\$2,809,707 73	\$6,634,486 73	\$6,734,938 14	\$14,591,711 39	\$14,909,652 72
\$1,500,000 00	\$1,500,000 00	\$3,500,000 00	\$3,500,000 00	⁴ \$8,740,000 00	⁴ \$8,740,000 00
750,000 00	750,000 00	2,000,000 00	2,000,000 00	3,011,338 40	3,026,929 00
				897,069 96	809,077 50
344,649 27	317,069 53	2,016 57	2,590 70	165,067 67	248,283 83
93,750 00	134,375 00	250,000 00	350,000 00	568,078 80	796,445 33
103,986 67	100,861 67				
				2,127 69	1,321 37
6,113 67	7,401 53	⁵ 875,209 60	⁵ 875,000 00	⁵ 1,208,028 87	⁵ 1,287,395 69
		7,260 56	7,347 44		
\$2,798,499 61	\$2,809,707 73	\$6,634,486 73	\$6,734,938 14	\$14,591,711 39	\$14,909,652 72

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Pacific Electric Railway Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$80,131,129 44	\$81,375,592 12
Sinking funds	670 94	32,482 18
Deposits in lieu of mortgage property sold.....	65,354 35	5,775 00
Miscellaneous physical property.....	73,074 61	73,403 36
Investments	8,538,194 91	9,521,393 06
Cash and deposits.....	645,384 02	607,403 56
Loans and notes receivable.....	6,797 97	5,630 50
Miscellaneous accounts receivable.....	498,930 96	538,444 03
Other working assets.....	1,197,214 36	1,477,899 18
Deferred assets	58,735 60	64,714 85
Unadjusted debits	177,560 28	89,417 27
Discount on securities and expenses.....	9,645,586 03	9,562,929 82
Corporate deficit	5,122,430 37	6,170,543 05
Totals	\$106,161,063 84	\$109,525,627 98
<i>Liabilities.</i>		
Capital stock	\$34,000,000 00	\$34,000,000 00
Premium on capital stock.....		
Funded debt	58,446,000 00	58,204,000 00
Loans and notes payable.....	6,962,917 92	9,641,462 42
Miscellaneous accounts payable.....	599,730 21	732,352 53
Current liabilities	1,130,688 95	1,131,733 92
Other current liabilities.....		634 28
Deferred liabilities	39,172 95	49,687 55
Unadjusted credits	4,608,055 46	5,353,262 31
Reserves	374,498 35	412,494 97
Corporate surplus		
Totals	\$106,161,063 84	\$109,525,627 98

¹Credit item.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Peninsular Railway Company		Petaluma & Santa Rosa Rail- way Company		Point Loma Railroad Company	
1916	1917	1916	1917	1916	1917
\$15,404,733 30	\$15,433,280 18	\$1,999,078 35	\$2,008,196 37	\$217,988 72	\$217,939 20
		169 78	169 78		
		980 00			
		90,712 72	87,423 74		
	8,576 00				
22,838 16	17,214 88	20,352 18	20,194 61	16 93	2,780 57
100 00					
22,881 68	25,800 08	9,785 94	21,448 39	16 95	45
269,902 82	219,561 68	15,897 21	17,032 48		
207 00	207 85		5,214 00		
3,789 06	7,051 11	3,561 44	2,963 32	360 77	2 05
				207,150 35	205,725 71
1,224,350 40	1,446,395 96	132,503 15	128,836 70	69,396 91	76,350 64
\$16,948,802 42	\$17,158,087 74	\$2,273,040 77	\$2,291,479 39	\$494,906 77	\$502,798 62
\$12,000,000 00	\$12,000,000 00	\$994,100 00	\$994,100 00	\$250,000 00	\$250,000 00
500,000 00	500,000 00	872 000 00	872,000 00	130,000 00	130,000 00
4,329,345 66	4,513,556 86	83,600 00	76,600 00	22,500 00	22,500 00
31,368 35	26,050 66	15,035 26	18,159 58	1,450 86	1,433 17
2,733 34	31,133 34			52,650 00	60,450 00
		13,938 01	14,171 67		
85,355 07	87,346 88	90,957 94	104,984 26	38,305 91	38,415 45
		203,409 56	211,463 88		
\$16,948,802 42	\$17,158,087 74	\$2,273,040 77	\$2,291,479 39	\$494,906 77	\$502,798 62

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Sacramento Gas and Electric Railway ¹	
	1916	1917
<i>Assets.</i>		
Road and equipment.....		
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments		
Cash and deposits.....		
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		
Other working assets.....		
Deferred assets		
Unadjusted debits		
Discount on securities and expenses.....		
Corporate deficit		
Totals		
<i>Liabilities.</i>		
Capital stock		
Premium on capital stock.....		
Funded debt		
Loans and notes payable.....		
Miscellaneous accounts payable.....		
Current liabilities		
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits		
Reserves		
Corporate surplus		
Totals		

¹See Pacific Gas and Electric Company report.

²Road abandoned.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Sacramento Terminal Company		Sacramento Valley Electric Rail- road Company ²		Sacramento & Woodland Rail- road Company	
1916	1917	1916	1917	1916	1917
\$219,249 59	\$239,203 06	\$266,716 24	\$266,716 24	\$914,744 13	\$915,466 65
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	18 28	18 28	16 41	16 41
-----	-----	178,374 22	178,374 22	5,000 00	5,000 00
10,247 64	10,247 64	535 79	535 79	15,645 30	15,645 30
2,639 27	-----	-----	-----	321 19	-----
-----	-----	83,199 32	83,199 32	-----	-----
185,279 69	185,279 69	-----	-----	983,000 00	983,000 00
22,500 00	31,500 00	4,299 02	4,299 02	25,015 56	25,441 47
\$439,916 19	\$466,230 39	\$533,142 87	\$533,142 87	\$1,943,742 59	\$1,944,569 83
-----	-----	-----	-----	-----	-----
\$250,000 00	\$250,000 00	\$435,405 80	\$435,405 80	\$1,000,000 00	\$1,000,000 00
150,000 00	150,000 00	-----	-----	750,000 00	750,000 00
16,666 19	33,980 39	8,966 22	8,966 22	88,201 93	49,469 82
-----	-----	88,770 85	88,770 85	1,132 01	1,132 01
23,250 00	32,250 00	-----	-----	93,750 00	131,250 00
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	10,658 65	12,718 00
-----	-----	-----	-----	-----	-----
\$439,916 19	\$466,230 39	\$533,142 87	\$533,142 87	\$1,943,742 59	\$1,944,569 83

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	San Diego Electric Railway Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$5,020,811 34	\$5,198,585 00
Sinking funds	39,400 00	400 00
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....	6,677 57	6,677 57
Investments		
Cash and deposits.....	5,880 25	20,132 97
Loans and notes receivable.....	4,113 00	25,500 00
Miscellaneous accounts receivable.....	119,500 44	23,949 03
Other working assets.....	219,065 17	186,451 67
Deferred assets	975 00	710 00
Unadjusted debits	42,442 23	46,421 25
Discount on securities and expenses.....	4,317,212 36	4,296,735 79
Corporate deficit		
Totals	\$9,776,077 36	\$9,800,563 28
<i>Liabilities.</i>		
Capital stock	\$5,000,000 00	\$5,000,000 00
Premium on capital stock.....		
Funded debt	3,881,000 00	3,842,000 00
Loans and notes payable.....		
Miscellaneous accounts payable.....	54,266 89	45,036 82
Current liabilities		96,050 00
Other current liabilities		
Deferred liabilities		
Unadjusted credits	546,105 06	578,109 07
Reserves	39,200 00	78,400 00
Corporate surplus	255,505 41	160,967 39
Totals	\$9,776,077 36	\$9,800,563 28

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

San Francisco, Napa & Callistoga Railway		San Francisco Oakland Terminal Railways		San Jose Railroads	
1916	1917	1916	1917	1916	1917
\$3,237,326 23 126 51	\$1,978,145 57 27,924 11	\$45,659,070 02 200,957 35 11,700 00 1,511,364 06 5,440,895 02 164,867 44	\$45,909,722 61 207,112 35 11,700 00 1,594,143 35 5,442,095 02 119,637 27	\$7,934,368 59 2,998 20	\$7,986,181 97 1,269 78
30,390 06	70,502 02	92,644 63	111,680 30	42,100 56	1,690 00 25,552 51
4,729 55	7,154 92	275,452 84	309,621 12	3,965 28	1,739 20
12,489 55	12,404 13	5,706 65	4,764 16	2,524 25	2,484 88
6,038 92	1,080 46	40,854 49	24,082 46	564 96	439 98
97,913 33	65,314 69	173,740 22	375,764 35	941 00	1,684 73
				95,486 40	92,973 60
				452,759 36	601,788 49
\$3,389,014 15	\$2,162,525 90	\$53,577,252 72	\$54,110,322 99	\$8,535,708 60	\$8,715,805 14
\$2,000,000 00	\$731,700 00 36,585 00	\$28,175,000 00	\$28,175,000 00	\$5,000,000 00	\$5,000,000 00
1,178,300 00	1,171,200 00	19,964,500 00	19,997,500 00	2,547,000 00	2,525,000 00
26,000 00		3,870,503 49	3,875,824 34	337,469 74	684,732 05
11,940 33	16,279 32	460,727 87	488,292 65	25,029 19	23,627 58
94,357 25	123,276 75	811,194 01	1,078,548 89	481,411 66	290,236 25
54 20	38 10				
		38,772 01	38,378 13		
78,362 37	56,427 73	256,555 34	456,778 98	31,550 65	34,122 61
	27,019 00			113,247 36	158,086 65
\$3,389,014 15	\$2,162,525 90	\$53,577,252 72	\$54,110,322 99	\$8,535,708 60	\$8,715,805 14

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Santa Barbara and Suburban Railway Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$1,091,776 43	\$1,098,132 63
Sinking funds	900 00	720 00
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....	4,989 11	4,989 11
Investments		
Cash and deposits.....	1,684 86	3,436 05
Loans and notes receivable.....		
Miscellaneous accounts receivable.....	26 65	71 29
Other working assets.....	19,602 19	16,867 22
Deferred assets		
Unadjusted debits	281 01	1,011 97
Discount on securities and expenses.....		
Corporate deficit	94,543 94	128,982 82
Totals	\$1,213,804 19	\$1,254,211 09
<i>Liabilities.</i>		
Capital stock	\$500,000 00	\$500,000 00
Premium on capital stock.....		
Funded debt	404,000 00	399,000 00
Loans and notes payable.....	278,531 77	304,311 77
Miscellaneous accounts payable.....	9,958 61	12,723 15
Current liabilities	6,809 59	17,712 10
Other current liabilities.....		
Deferred liabilities		
Unadjusted credits	14,504 22	20,464 07
Reserves		
Corporate surplus		
Totals	\$1,213,804 19	\$1,254,211 09

¹Capital stock given Oakland, Antioch and Eastern Railway for operating agreement.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

South San Francisco Railroad and Power Company		Stockton Electric Railroad Company		San Ramon Valley Railroad	
1916	1917	1916	1917	1916	1917
\$104,498 53	\$88,214 53	\$872,746 56	\$877,447 29	\$174,571 70	\$170,057 47
		1,881 40	23,442 86	242,600 00	242,600 00
1,410 04	17,717 27	23,287 86	19,891 31		
			13,824 88	46 66	162 32
12,150 00	12,152 90	40,359 93	57,498 36	47 47	47 47
		67,923 31	70,799 58	14,000 00	20,000 00
		100 00	100 00		
		2,903 23	254 78		
				15,396 05	15,396 05
\$118,058 57	\$118,084 70	\$1,009,202 29	\$1,068,259 06	\$446,661 88	\$448,263 31
\$13,500 00	\$13,500 00	\$500,000 00	\$500,000 00	\$242,600 00	\$242,600 00
				100,000 00	100,000 00
	55,000 00	185,281 76	112,051 80	84,469 58	77,848 21
56,875 46	15,616 92	17,070 15	37,312 50	5,591 70	5,306 80
1,326 69	550 00		21,173 76	14,000 60	20,000 00
		21,297 39	18,794 20		
10,906 82	14,475 46	39,441 17	30,267 40		
35,449 60	18,942 32	246,111 82	348,659 40		2,508 30
\$118,058 57	\$118,084 70	\$1,009,202 29	\$1,068,259 06	\$446,661 88	\$448,263 31

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Sausalito Incline Street Railway ¹	
	1916	1917
<i>Assets.</i>		
Road and equipment.....		
Sinking funds.....		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments.....		
Cash and deposits.....		
Loans and notes receivable.....		
Miscellaneous accounts receivable.....		
Other working assets.....		
Deferred assets.....		
Unadjusted debits.....		
Discount on securities and expenses.....		
Corporate deficit.....		
Totals.....		
<i>Liabilities.</i>		
Capital stock.....		
Premium on capital stock.....		
Funded debt.....		
Loans and notes payable.....		
Miscellaneous accounts payable.....		
Current liabilities.....		
Other current liabilities.....		
Deferred liabilities.....		
Unadjusted credits.....		
Reserves.....		
Corporate surplus.....		
Totals.....		

¹Under construction.
²Includes assessment of \$95,587.65.

—Continued.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Tidewater Southern Railway Company		Union Traction Company		United Railroads of San Francisco	
1916	1917	1916	1917	1916	1917
\$1,600,392 50	\$2,075,782 14 204 03	\$1,400,538 33	\$1,402,160 26	\$81,123,048 49	\$80,851,791 06
-----	-----	-----	-----	1,976,870 44	1,976,870 44
35,859 88	-----	-----	-----	26,400 00	26,400 00
-----	-----	-----	-----	-----	-----
49,789 16	87,592 78	12,034 14	1,643 51	574,536 54	617,640 69
6,591 36	-----	-----	-----	774,315 52	482,812 15
36,456 42	30,164 12	556 93	1,944 74	5 680 37	4,500 52
7,193 34	194,420 71	-----	2,835 31	283,688 15	373,900 96
-----	-----	180 13	181 07	564,373 83	590,982 20
-----	84,172 02	-----	-----	-----	-----
85,804 49	77,201 82	-----	-----	82,343 23	25,706 68
21,212 04	37,675 47	43,592 25	61,927 88	733,064 79	661,307 02
-----	-----	-----	-----	4,503,930 14	6,708,071 40
\$1,843,299 19	\$2,587,213 09	\$1,456,901 78	\$1,470,692 77	\$90,648,251 50	\$92,319,983 12
-----	-----	-----	-----	-----	-----
\$962,516 15	\$1,795,703 00	\$750,000 00	\$750,000 00	\$42,948,600 00	\$42,948,600 00
58,901 00	34,488 65	-----	-----	-----	-----
466,500 00	437,500 00	631,000 00	631,000 00	37,046,000 00	36,924,000 00
85,217 12	54,600 00	-----	-----	2,680,120 00	3,003,715 39
38,743 97	229,964 91	15,430 92	12,859 27	642,490 92	853,401 19
10,471 66	7,097 72	60,470 86	76,245 86	958,987 01	1,946,595 39
117,102 98	-----	-----	-----	-----	-----
-----	-----	-----	-----	98,341 04	153,135 73
² 101,902 56	25,652 56	-----	587 64	1,422,021 54	1,615,754 43
1,943 75	2,206 25	-----	-----	4,851,690 99	4,874,780 99
-----	-----	-----	-----	-----	-----
\$1,843,299 19	\$2,587,213 09	\$1,456,901 78	\$1,470,692 77	\$90,648,251 50	\$92,319,983 12

TABLE No. 1

ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELEC
DECEMBER 31,

	Visalia Electric Railroad Company	
	1916	1917
<i>Assets.</i>		
Road and equipment.....	\$1,440,003 69	\$1,507,248 66
Sinking funds		
Deposits in lieu of mortgage property sold.....		
Miscellaneous physical property.....		
Investments		2,938 00
Cash and deposits.....	33,718 74	15,992 48
Loans and notes receivable.....		
Miscellaneous accounts receivable.....	4,424 54	180,374 23
Other working assets.....	20,777 47	14,168 49
Deferred assets	3,200 00	648 50
Unadjusted debits	22,366 98	12,990 09
Discount on securities and expenses.....		
Corporate deficit	727,053 02	825,667 80
Totals	\$2,251,544 44	\$2,560,028 25
<i>Liabilities.</i>		
Capital stock	\$70,000 00	\$70,000 00
Premium on capital stock.....		
Funded debt		
Loans and notes payable.....	2,069,114 75	2,415,119 99
Miscellaneous accounts payable.....	66,155 07	17,100 13
Current liabilities		
Other current liabilities.....		
Deferred liabilities	3,814 42	4,526 88
Unadjusted credits	42,460 20	53,281 25
Reserves		
Corporate surplus		
Totals	\$2,251,544 44	\$2,560,028 25

¹Credit item.

—Concluded.

TRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Total		
1916	1917	
\$325,412,285 68	\$326,629,130 83	
2,241,902 41	2,278,699 07	
105,101 24	44,541 89	
8,661,252 06	8,731,772 70	
29,088,557 90	30,128,929 39	
2,096,971 29	1,957,929 08	
668,391 03	301,916 85	
1,508,444 56	1,766,021 34	
3,634,773 88	4,552,950 80	
144,205 88	131,002 12	
1607,301 11	1801,311 56	
39,561,532 05	39,342,162 58	
15,617,240 86	20,399,145 93	
\$428,133,357 73	\$435,462,891 02	
\$205,323,521 95	\$204,868,408 80	
161,901 00	169,718 65	
160,496,938 40	159,786,429 00	
30,955,370 64	34,517,548 23	
3,631,905 95	4,303,398 19	
6,579,345 13	8,849,357 94	
568,430 73	798,030 85	
220,020 19	273,945 32	
11,442,623 28	12,926,826 13	
6,665,724 26	7,263,890 19	
2,087,576 20	1,705,337 72	
\$428,133,357 73	\$435,462,891 02	

TABLE

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Angels Flight Railway Company	
	1916	1917
<i>Mileage.</i>		
Owned .....	.0767	.0767
Operated .....	.0767	.0767
<i>Capitalization.</i>		
Capital stock outstanding.....	\$25,000 00	\$25,000 00
Funded debt		
Totals	\$25,000 00	\$25,000 00
Amount per mile.....	325,906 00	325,906 00
<i>Revenues.</i>		
Passenger	\$14,472 13	\$15,975 60
Freight		
Other than transportation.....	66 38	233 49
Miscellaneous income		
Gross income	\$14,538 51	\$16,209 09
Less operating expense and miscellaneous deduc- tions	5,740 20	6,074 62
Net revenue	\$8,798 31	\$10,134 47
Net loss.....		
Less taxes and interest.....	1,637 96	1,220 23
Net income	\$7,160 35	\$8,914 24
Net deficit		
Net operating revenue per mile of road.....		
Net operating loss per mile of road.....		
Net income per mile of road operated.....		
Net deficit per mile of road operated.....		
Total number of revenue passengers carried.....		

¹Under construction. Not operating.

No. 2.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Bakersfield and Kern Electric Railway Company		The California Street Cable Rail- road Company		Castro Point Railway and Terminal Company ¹	
1916	1917	1916	1917	1916	1917
10.51	10.51	11.00	11.00	.31	.31
10.51	10.51	11.00	11.00		
\$250,000 00	\$250,000 00	\$1,000,000 00	\$1,000,000 00	\$11,000 00	\$11,000 00
92,000 00	87,000 00	335,000 00	309,000 00		
\$342,000 00	\$337,000 00	\$1,335,000 00	\$1,309,000 00	\$11,000 00	\$11,000 00
32,540 00	32,064 00	121,363 00	119,000 00		
\$97,396 92	\$102,730 63	\$393,507 10	\$445,653 30		
1,204 40	1,096 75	1,650 00	1,650 00		
1,518 33	1,698 61	13,052 68	12,771 39	\$300 00	\$300 00
\$100,119 65	\$105,525 99	\$408,209 78	\$460,074 69	\$300 00	\$300 00
90,620 22	91,411 65	248,461 36	259,570 83		
\$9,499 43	\$14,114 34	\$159,748 42	\$200,503 86	\$300 00	\$300 00
11,321 51	11,333 87	50,803 71	49,157 68		
\$1,822 08	\$2,780 47	\$108,944 71	\$151,346 18	\$300 00	\$300 00
\$904 00	\$1,343 00	\$14,522 58	\$18,227 62		
173 00	264 00	9,904 06	13,758 74		
1,693,255	1,785,601	7,878,812	8,913,715		

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Central California Traction Company	
	1916	1917
<i>Mileage.</i>		
Owned	77.817	77.817
Operated	75.117	77.817
<i>Capitalization.</i>		
Capital stock outstanding.....	\$3,720,800 00	\$3,720,800 00
Funded debt	1,492,000 00	1,490,000 00
Totals	\$5,212,800 00	\$5,210,800 00
Amount per mile.....	67,001 00	66,962 00
<i>Revenues.</i>		
Passenger	\$176,240 13	\$209,073 70
Freight	87,857 31	121,947 31
Other than transportation.....	8,454 28	14,857 07
Miscellaneous income	11,277 67	11,286 88
Gross income	\$283,829 39	\$357,164 96
Less operating expense and miscellaneous deductions	270,506 55	283,616 43
Net revenue	\$13,322 84	\$73,548 53
Net loss		
Less taxes and interest.....	117,396 41	71,930 37
Net income		\$1,618 16
Net deficit	\$104,073 57	
Net operating revenue per mile of road.....	\$177 00	\$945 14
Net operating loss per mile of road.....		
Net income per mile of road operated.....		20 79
Net deficit per mile of road operated.....	1,385 00	
Total number of revenue passengers carried.....	1,355,780	1,418,558

¹Lensed to Fresno Traction Co.²Operated for six months only in 1916.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Fresno City Railway Company ¹		Fresno Traction Company		Fresno Interurban Railway Company ²	
1916	1917	1916	1917	1916	1917
8.14	8.14	36.873	36.873	18.00	18.00
		45.013	45.013	18.00	18.00
\$500,000 00	\$500,000 00	\$5,000,000 00	\$5,000,000 00	\$35,000 00	\$35,000 00
84,000 00	80,000 00	719,000 00	709,000 00	149,300 00	149,300 00
\$584,000 00	\$580,000 00	\$5,719,000 00	\$5,709,000 00	\$184,300 00	\$184,300 00
71,744 00	71,253 00	155,100 00	154,829 00	10,239 00	10,239 00
		\$223,093 15	\$232,725 84	\$3,847 60	\$9,167 73
		2,424 50	2,913 87	8,277 95	24,841 18
\$16,700 00	\$17,137 71	11,661 75	11,665 91	27 00	190 00
\$16,700 00	\$17,137 71	\$237,179 40	\$247,305 62	\$12,152 55	\$34,198 91
1,344 06	1,273 65	190,691 69	208,782 58	12,955 53	38,097 60
\$15,355 94	\$15,864 06	\$46,487 71	\$38,523 04		
7,373 42	6,701 39	94,279 95	98,225 10	\$802 98	\$3,898 69
				9,364 20	12,968 34
\$7,982 52	\$9,162 67				
		\$47,792 24	\$59,702 06	\$10,167 18	\$16,867 03
		1,033 00	855 82	44 61	216 59
		1,061 00	1,326 33	564 84	937 06
		4,402,178	4,620,503		159,381

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Glendale and Montrose Railway	
	1916 ¹	1917
<i>Mileage.</i>		
Owned -----	8.895	8.942
Operated -----	8.895	8.942
<i>Capitalization.</i>		
Capital stock outstanding-----	\$25,000 00	\$25,000 00
Funded debt -----	25,000 00	25,000 00
Totals -----	\$50,000 00	\$50,000 00
Amount per mile-----	5,621 00	5,591 00
<i>Revenues.</i>		
Passenger -----	\$7,550 79	\$16,238 54
Freight -----	7,969 98	3,501 68
Other than transportation-----	138 44	383 84
Miscellaneous income -----		377 00
Gross income -----	\$15,659 21	\$20,501 06
Less operating expense and miscellaneous deductions -----	20,913 15	34,714 29
Net revenue -----		
Net loss -----	\$5,253 94	\$14,213 23
Less taxes and interest-----	585 00	1,393 74
Net income -----		
Net deficit -----	\$5,838 94	\$15,606 97
Net operating revenue per mile of road-----		
Net operating loss per mile of road-----	\$590 66	\$1,589 49
Net income per mile of road operated-----		
Net deficit per mile of road operated-----	656 43	1,745 35
Total number of revenue passengers carried-----	93,159	214,022

¹Six months operating only.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Humboldt Transit Company		Los Angeles Railway Corporation		Modesto and Empire Traction Company	
1916	1917	1916	1917	1916	1917
13.00	13.00	344.48	343.85	.75	.75
13.00	13.00	391.32	390.98	6.55	6.55
\$500,000 00	\$500,000 00	\$20,000,000 00	\$20,000,000 00	\$5,000 00	\$5,000 00
180,000 00	176,000 00	19,284,000 00	19,050,000 00		
\$680,000 00	\$676,000 00	\$39,284,000 00	\$39,050,000 00	\$5,000 00	\$5,000 00
52,308 00	52,000 00	114,938 00	113,567 00	6,667 00	6,667 00
\$76,216 70	\$78,944 15	\$5,772,515 95	\$6,088,776 70	\$2,973 11	\$3,152 36
				11,969 40	17,155 82
605 00	590 00	89,315 94	56,959 16	297 37	1,291 32
	820 35	2,729 10	2,275 70		1,941 94
\$76,821 70	\$80,354 50	\$5,864,560 99	\$6,148,011 56	\$15,239 88	\$23,541 41
70,363 92	65,489 59	4,143,664 04	4,702,441 43	19,694 60	27,356 01
\$6,457 78	\$14,864 91	\$1,720,896 95	\$1,445,570 13		
17,100 85	17,295 70	1,472,152 41	1,458,938 74	\$4,454 72	\$3,814 57
				1,064 79	1,128 60
		\$248,744 54			
\$10,643 07	\$2,430 79		\$13,368 61	\$5,519 51	\$4,913 17
\$496 75	\$1,143 45	\$4,397 67	\$3,646 14		
		635 65		\$680 11	\$582 38
818 70	186 98		34 19	842 67	754 68
1,551,861	1,605,228	117,336,924	123,074,300	27,799	25,102

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Martinez and Concord Interurban Railway Company ¹	
	1916	1917
<i>Mileage.</i>		
Owned		
Operated		
<i>Capitalization.</i>		
Capital stock outstanding		
Funded debt		
Totals		
Amount per mile		
<i>Revenues.</i>		
Passenger		
Freight		
Other than transportation		
Miscellaneous income		
Gross income		
Less operating expense and miscellaneous deduc- tions		
Net revenue		
Net loss		
Less taxes and interest		
Net income		
Net deficit		
Net operating revenue per mile of road		
Net operating loss per mile of road		
Net income per mile of road operated		
Net deficit per mile of road operated		
Total number of revenue passengers carried		

¹Under construction. Not operating.²Road abandoned.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Monterey and Pacific Grove Railway Company		Montecito Railroad Company ²		Nevada County Traction Company	
1916	1917	1916	1917	1916	1917
5.50	5.50	1.46	-----	5.71	5.71
5.50	5.50	1.46	-----	5.71	5.71
\$300,000 00	\$300,000 00	\$20,000 00	-----	\$100,000 00	\$100,000 00
270,000 00	270,000 00	-----	-----	84,000 00	76,000 00
\$570,000 00	\$570,000 00	\$20,000 00	-----	\$184,000 00	\$176,000 00
103,636 00	103,636 00	13,698 00	-----	32,224 00	30,823 00
\$32,888 75	\$34,029 30	\$127 62	-----	\$28,589 75	\$29,369 85
489 50	516 53	-----	-----	836 25	792 80
\$33,378 25	\$34,545 83	\$127 62	-----	\$29,426 00	\$30,162 65
28,155 67	26,191 26	4,172 65	-----	21,009 90	20,866 16
\$5,222 58	\$8,354 57	-----	-----	\$8,416 10	\$9,296 49
20,349 34	20,322 33	\$4,045 03	-----	5,970 27	5,666 14
-----	-----	4 94	-----	-----	-----
\$15,126 76	\$11,967 76	\$4,049 97	-----	\$2,445 83	\$3,630 35
\$949 56	\$1,519 01	-----	-----	\$1,473 92	\$1,628 10
-----	-----	\$2,770 57	-----	428 34	635 78
2,750 32	2,175 95	2,773 95	-----	-----	-----
659,147	682,123	5,105	-----	571,795	587,397

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Northern Electric Railway Company	
	1916	1917
<i>Mileage.</i>		
Owned	165.14	156.61
Operated	165.80	157.01
<i>Capitalization.</i>		
Capital stock outstanding	\$25,000,000 00	\$25,000,000 00
Funded debt	4,955,000 00	4,955,000 00
Totals	\$29,955,000 00	\$29,955,000 00
Amount per mile	181,391 00	191,271 00
<i>Revenues.</i>		
Passenger	\$359,666 90	\$381,011 75
Freight	260,288 20	317,482 58
Other than transportation	43,497 33	60,232 37
Miscellaneous income	2,386 52	5,137 87
Gross income	\$665,838 95	\$763,864 57
Less operating expense and miscellaneous deductions	548,879 05	607,274 99
Net revenue	\$116,959 90	\$156,589 58
Net loss		
Less taxes and interest	605,406 58	601,960 17
Net income		
Net deficit	\$488,446 68	\$445,370 59
Net operating revenue per mile of road	\$705 43	\$997 32
Net operating loss per mile of road		
Net income per mile of road operated		
Net deficit per mile of road operated	2,945 99	2,836 57
Total number of revenue passengers carried	1,263,550	1,251,219

¹Operated by Oakland, Antioch and Eastern Railway.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Northern Electric Marysville & Colusa Branch		Oakland and Antioch Railway ¹		Oakland, Antioch and Eastern Railway	
1916	1917	1916	1917	1916	1917
26.30	26.62	41.40	41.46	60.71	60.78
26.30	26.62			134.77	122.67
\$1,500,000 00	\$1,500,000 00	\$3,500,000 00	\$3,500,000 00	\$8,682,600 00	\$8,682,600 00
750,000 00	750,000 00	2,000,000 00	2,000,000 00	3,011,338 40	3,026,929 00
\$2,250,000 00	\$2,250,000 00	\$5,500,000 00	\$5,500,000 00	\$11,693,938 40	\$11,709,529 00
85,551 00	84,523 00	132,850 00	132,658 00	192,619 00	192,654 00
\$49,369 09	\$51,061 84			\$471,121 51	\$555,431 75
26,472 03	39,860 85			108,701 00	146,893 39
6,023 93	7,675 51			40,393 63	43,509 62
		\$100,486 47	\$100,027 57	879 90	1,277 45
\$81,865 05	\$98,598 20	\$100,486 47	\$100,027 57	\$621,096 04	\$747,112 21
94,994 38	65,658 26	30 00	5 00	563,175 26	633,959 27
	\$32,939 94	\$100,456 47	\$100,022 57	\$57,920 78	\$113,152 94
\$13,129 33	42,932 14	100,486 47	100,027 57	268,152 16	263,142 71
44,701 36					
\$57,830 69	\$9,992 20	\$30 00	\$5 00	\$210,231 38	\$149,989 77
	\$1,237 41			\$429 77	\$922 42
\$499 21					
2,198 88	375 36			1,559 92	1,222 71
124,512	119,805			662,424	730,513

TABLE NO. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Pacific Electric Railway Company	
	1916	1917
<i>Mileage.</i>		
Owned	985,968	994,640
Operated	1,064,526	1,076,593
<i>Capitalization.</i>		
Capital stock outstanding.....	\$34,000,000 00	\$34,000,000 00
Funded debt	58,446,000 00	58,204,000 00
Totals	\$92,446,000 00	\$92,204,000 00
Amount per mile.....	93,762 00	92,700 00
<i>Revenues.</i>		
Passenger	\$6,309,086 21	\$6,730,706 29
Freight	1,828,800 65	2,003,480 65
Other than transportation.....	526,580 00	532,943 46
Miscellaneous income	52,567 47	65,730 14
Gross income	\$8,717,034 33	\$9,332,860 54
Less operating expense and miscellaneous deductions	6,006,681 70	6,399,744 17
Net revenue	\$2,710,352 63	\$2,933,116 37
Net loss		
Less taxes and interest.....	3,692,811 06	3,818,232 52
Net income		
Net deficit	\$982,458 43	\$885,116 15
Net operating revenue per mile of road.....	\$2,546 06	\$2,724 44
Net operating loss per mile of road.....		
Net income per mile of road operated.....		
Net deficit per mile of road operated.....	922 90	822 14
Total number of revenue passengers carried.....	61,861,184	65,028,315

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Peninsular Railway Company		Petaluma & Santa Rosa Railway Company		Point Loma Railroad Company	
1916	1917	1916	1917	1916	1917
76.483	76.530	44.07	43.48	10.16	10.16
80.569	80.767	44.07	43.48	10.16	10.16
\$12,000,000 00	\$12,000,000 00	\$994,100 00	\$994,100 00	\$250,000 00	\$250,000 00
500,000 00	500,000 00	872,000 00	872,000 00	130,000 00	130,000 00
\$12,500,000 00	\$12,500,000 00	\$1,866,100 00	\$1,866,100 00	\$380,000 00	\$380,000 00
163,435 00	163,334 00	42,344 00	42,918 00	37,401 00	37,401 00
\$207,981 32	\$203,682 77	\$78,614 75	\$78,745 97	\$38,257 80	\$43,593 08
52,754 75	40,366 04	187,831 53	208,033 57		
14,498 03	13,128 79	5,284 41	5,523 90	529 40	634 73
34,349 00	39,325 38	234 02	2,761 23		
\$309,583 10	\$296,502 98	\$271,964 71	\$295,064 67	\$38,787 20	\$44,227 81
260,707 35	224,543 44	195,302 28	221,405 55	34,859 49	38,274 37
\$48,875 75	\$71,959 54	\$76,662 43	\$73,659 12	\$3,927 71	\$5,953 44
287,670 39	302,398 38	61,602 53	59,401 03	11,427 16	12,340 01
		\$15,059 90	\$14,258 09		
\$238,794 64	\$230,438 84			\$7,499 45	\$6,386 57
\$606 63	\$890 95	\$1,739 56	\$1,694 09	\$386 58	\$585 96
		341 73	327 92		
2,963 85	2,853 13			738 13	628 59
2,322,455	2,251,418	625,856	605,161	635,019	682,078

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Sacramento Gas & Electric Railway	
	1916	1917
<i>Mileage.</i>		
Owned -----	42.25	43.90
Operated -----	43.89	43.90
<i>Capitalization.</i>		
Capital stock outstanding -----	1	1
Funded debt -----	1	1
Totals -----	1	1
Amount per mile -----		
<i>Revenues.</i>		
Passenger -----	\$439,000 15	\$488,111 52
Freight -----		
Other than transportation -----	3,302 72	2,909 62
Miscellaneous income -----		
Gross income -----	\$442,302 87	\$491,021 14
Less operating expense and miscellaneous deduc- tions -----	360,372 18	397,758 94
Net revenue -----	\$81,930 69	\$93,262 20
Net loss -----		
Less taxes and interest -----	27,749 97	29,666 93
Net income -----	\$54,180 72	\$63,595 27
Net deficit -----		
Net operating revenue per mile of road -----	\$1,866 73	\$2,124 42
Net operating loss per mile of road -----		
Net income per mile of road operated -----	1,234 47	1,448 64
Net deficit per mile of road operated -----		
Total number of revenue passengers carried -----	9,391,430	10,065,914

¹Included in Report of Pacific Gas and Electric Co.²Operated by Northern Electric Railway Co.³Road not operating. Abandoned.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

Sacramento Terminal Company ²		Sacramento Valley Electric Railroad Company ³		Sacramento & Woodland Railroad Company	
1916	1917	1916	1917	1916	1917
6.04	6.04			19.51	19.70
				19.51	19.70
\$250,000 00	\$250,000 00	\$435,405 80	\$435,405 80	\$1,000,000 00	\$1,000,000 00
150,000 00	150,000 00			750,000 00	750,000 00
\$400,000 00	\$400,000 00	\$435,405 80	\$435,405 80	\$1,750,000 00	\$1,750,000 00
66,225 00	66,225 00			89,697 00	88,832 00
				\$90,930 72	\$97,559 88
				29,352 12	40,585 90
				4,894 64	5,322 13
				4,075 75	4,058 42
				\$129,253 23	\$147,526 33
				92,881 79	103,469 04
				\$36,371 44	\$44,057 29
\$9,000 00	\$9,000 00			44,910 12	44,483 20
\$9,000 00	\$9,000 00			\$8,538 68	\$425 91
				\$1,864 24	\$2,236 41
				437 65	21 62
				557,396	604,226

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	San Diego Electric Railway Company	
	1916	1917
<i>Mileage.</i>		
Owned	71.87	74.06
Operated	82.48	84.96
<i>Capitalization.</i>		
Capital stock outstanding.....	\$5,000,000 00	\$5,000,000 00
Funded debt	3,881,000 00	3,842,000 00
Totals	\$8,881,000 00	\$8,842,000 00
Amount per mile.....	123,570 00	119,389 00
<i>Revenues.</i>		
Passenger	\$932,003 02	\$892,166 66
Freight		
Other than transportation.....	43,183 35	44,245 69
Miscellaneous income	22,080 77	10,451 13
Gross income	\$997,267 14	\$946,863 48
Less operating expense and miscellaneous deductions	627,590 95	698,021 77
Net revenue	\$369,676 19	\$248,841 71
Net loss		
Less taxes and interest.....	266,423 53	266,382 39
Net income	\$103,252 66	
Net deficit		\$17,540 68
Net operating revenue per mile of road.....	\$4,482 01	\$2,928 92
Net operating loss per mile of road.....		
Net income per mile of road operated.....	1,251 85	
Net deficit per mile of road operated.....		206 46
Total number of revenue passengers carried.....	19,885,290	18,778,511

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

San Francisco, Napa & Calistoga Railway		San Francisco Oakland Terminal Railways		San Jose Railroads	
1916	1917	1916	1917	1916	1917
44.522	44.522	261.96	262.74	41.06	41.22
44.522	44.522	262.08	262.86	42.46	42.62
\$2,000,000 00	\$731,700 00	\$28,175,000 00	\$28,175,000 00	\$5,000,000 00	\$5,000,000 00
1,178,300 00	1,171,200 00	19,964,500 00	19,997,500 00	2,547,000 00	2,525,000 00
\$3,178,300 00	\$1,902,900 00	\$48,139,500 00	\$48,172,500 00	\$7,547,000 00	\$7,525,000 00
71,387 00	42,741 00	183,766 00	183,346 00	183,804 00	182,557 00
\$188,836 92	\$220,121 57	\$4,136,251 54	\$4,434,036 63	\$304,791 24	\$294,930 05
16,126 72	17,862 50	6,051 88	12,809 24		
7,479 20	7,298 68	119,050 10	131,773 99	15,821 34	14,453 43
-----	108 00	49,287 47	44,355 75	759 52	209 89
\$212,442 84	\$245,390 75	\$4,310,640 99	\$4,622,975 61	\$321,372 10	\$309,593 37
130,950 11	136,659 72	3,259,625 19	3,321,763 53	247,770 10	259,779 78
\$81,492 73	\$108,731 03	\$1,051,015 80	\$1,301,212 08	\$73,602 00	\$49,813 59
78,496 86	77,835 09	1,320,587 37	1,361,060 82	182,578 32	191,807 22
\$2,995 87	\$30,895 94				
-----	-----	\$269,571 57	\$59,848 74	\$108,976 32	\$141,993 63
\$1,830 39	\$2,442 19	\$4,010 28	\$4,950 21	\$1,733 44	\$1,168 55
67 29	693 94				
-----	-----	1,028 58	227 68	2,566 56	3,331 62
608,210	697,016	72,454,553	77,928,301	6,146,005	5,923,051

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Santa Barbara and Suburban Railway Company	
	1916	1917
<i>Mileage.</i>		
Owned	8.99	8.99
Operated	8.99	8.99
<i>Capitalization.</i>		
Capital stock outstanding.....	\$500,000 00	\$500,000 00
Funded debt	404,000 00	399,000 00
Totals	\$904,000 00	\$899,000 00
Amount per mile.....	100,556 00	100,000 00
<i>Revenues.</i>		
Passenger	\$67,361 45	\$83,186 75
Freight		
Other than transportation.....	305 25	300 00
Miscellaneous income		
Gross income	\$67,666 70	\$83,486 75
Less operating expense and miscellaneous deduc- tions	74,943 26	85,595 43
Net revenue		
Net loss	\$7,276 56	\$2,108 68
Less taxes and interest.....	40,773 20	32,330 20
Net income		
Net deficit	\$48,049 76	\$34,438 88
Net operating revenue per mile of road.....		
Net operating loss per mile of road.....	809 40	234 56
Net income per mile of road operated.....		
Net deficit per mile of road operated.....	5,344 80	3,830 79
Total number of revenue passengers carried.....	1,366,286	1,679,041

¹Operated by Oakland, Antioch and Eastern Railway.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING 1916 AND 1917.

South San Francisco Railroad and Power Company		Stockton Electric Railroad Company		San Ramon Valley Railroad ¹	
1916	1917	1916	1917	1916	1917
3.439	3.484	19.493	19.493	10.57	10.65
3.439	3.484	25.513	25.513	-----	-----
\$13,500 00	\$13,500 00	\$500,000 00	\$500,000 00	\$242,600 00	\$242,600 00
-----	-----	-----	-----	100,000 00	100,000 00
\$13,500 00	\$13,500 00	\$500,000 00	\$500,000 00	\$342,600 00	\$342,600 00
3,925 00	3,875 00	25,650 00	25,650 00	32,412 00	32,169 00
\$25,887 79	\$25,603 35	\$218,755 74	\$235,248 12	-----	-----
-----	-----	7,304 02	5,554 15	-----	-----
-----	-----	1,997 52	4,124 73	\$6,135 12	\$6,020 45
\$25,887 79	\$25,603 35	\$228,057 28	\$244,927 00	\$6,135 12	\$6,020 45
\$18,748 74	\$18,927 60	\$191,252 08	\$176,992 63	-----	-----
\$7,139 05	\$6,675 75	\$36,805 20	\$67,934 37	\$6,135 12	\$6,020 45
3,908 51	4,654 43	21,364 85	25,493 88	6,135 12	6,020 45
\$3,230 54	\$2,021 32	\$15,440 35	\$42,440 49	-----	-----
-----	-----	-----	-----	-----	-----
\$2,075 91	\$1,916 11	\$1,442 60	\$2,662 73	-----	-----
939 38	580 17	605 19	1,663 48	-----	-----
-----	-----	-----	-----	-----	-----
524,405	513,655	4,471,568	4,736,273	-----	-----

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Sausalito Incline Street Railway ¹	
	1918	1917
<i>Mileage.</i>		
Owned		
Operated		
<i>Capitalization.</i>		
Capital stock outstanding		
Funded debt		
Totals		
Amount per mile		
<i>Revenues.</i>		
Passenger		
Freight		
Other than transportation		
Miscellaneous income		
Gross income		
Less operating expense and miscellaneous deductions		
Net revenue		
Net loss		
Less taxes and interest		
Net income		
Net deficit		
Net operating revenue per mile of road		
Net operating loss per mile of road		
Net income per mile of road operated		
Net deficit per mile of road operated		
Total number of revenue passengers carried		

¹Under construction.

—Continued.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Tidewater Southern Railway		Union Traction Company		United Railroads of San Francisco	
1916	1917	1916	1917	1916	1917
54.372	58.83	14.67	14.67	267.171	266.502
57.372	62.88	14.67	14.67	285.690	285.021
\$962,516 15	\$1,795,703 00	\$750,000 00	\$750,000 00	\$42,948,600 00	\$42,948,600 00
466,500 00	437,500 00	631,000 00	631,000 00	37,046,000 00	36,924,000 00
\$1,429,016 15	\$2,233,203 00	\$1,381,000 00	\$1,381,000 00	\$79,994,600 00	\$79,872,600 00
26,282 00	37,960 00	94,138 00	94,138 00	299,414 00	299,707 00
\$51,056 07	\$58,215 93	\$63,109 25	\$59,750 10	\$7,258,631 46	\$6,293,185 11
76,597 38	124,478 20				
2,298 82	4,723 91	908 70	1,060 61	62,298 97	62,346 54
535 50	846 40		214 49	158,564 40	170,073 28
\$130,487 77	\$188,264 44	\$64,017 95	\$61,025 20	\$7,479,494 83	\$6,525,604 93
101,469 92	165,015 71	48,579 14	44,354 23	4,990,268 60	5,781,929 79
\$29,017 85	\$23,248 73	\$15,438 81	\$16,670 97	\$2,489,226 23	\$743,675 14
38,646 10	37,922 09	35,316 98	35,093 70	2,366,079 85	2,310,329 79
				\$123,146 38	
\$9,628 25	\$14,673 36	\$19,878 17	\$18,422 73		\$1,566,654 65
\$505 78	\$369 00	\$1,052 41	\$1,136 40	\$8,713 03	\$2,609 19
				431 04	
161 44	233 00	1,355 02	1,255 81		5,496 63
149,118	161,255	1,262,165	1,194,952	146,676,017	127,093,679

TABLE No. 2

STATEMENT OF MILEAGE, CAPITALIZATION AND INCOME ACCOUNT OF
DECEMBER 31,

	Visalia Electric Railroad Company	
	1916	1917
<i>Mileage.</i>		
Owned	32.795	33.384
Operated	49.425	50.024
<i>Capitalization.</i>		
Capital stock outstanding	\$70,000 00	\$70,000 00
Funded debt		
Totals	\$70,000 00	\$70,000 00
Amount per mile	2,134 00	2,097 00
<i>Revenues.</i>		
Passenger	\$29,107 38	\$30,736 48
Freight	64,938 24	61,948 57
Other than transportation	4,756 65	4,294 17
Miscellaneous income	2,765 88	27,369 53
Gross income	\$101,568 15	\$124,348 69
Less operating expense and miscellaneous deductions	77,915 03	87,237 36
Net revenue	\$23,653 12	\$37,111 33
Net loss		
Less taxes and interest	104,896 37	135,726 46
Net income		
Net deficit	\$81,243 25	\$98,615 13
Net operating revenue per mile of road	\$478 56	\$741 87
Net operating loss per mile of road		
Net income per mile of road operated		
Net deficit per mile of road operated	1,643 77	1,971 35
Total number of revenue passengers carried	109,831	117,161

—Concluded.

ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING YEARS ENDING
1916 AND 1917.

Totals		
1916	1917	
2,857.2647	2,858.9437	
3,058.3877	3,059.5427	
\$205,266,121 95	\$204,811,008 80	
160,496,938 40	159,786,429 00	
\$365,763,060 35	\$364,597,437 80	
3,338,494 00	3,308,682 00	
\$28,149,240 01	\$28,522,923 30	
2,773,989 14	3,181,247 42	
1,013,919 55	1,029,406 13	
494,344 84	542,367 20	
\$32,431,493 54	\$33,275,944 05	
23,055,290 14	25,234,256 68	
\$9,376,203 40	\$8,041,687 37	
11,428,529 62	11,524,523 41	
\$2,052,326 22	\$3,482,836 04	
\$55,029 33	\$61,023 85	
19,054 40	13,080 54	
466,673,089	463,247,474	

TABLE

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Angels Flight Railway Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	.0634	.0634
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.0133	.0133
Miles of track in carhouses, shops, etc.....		
Totals .....	.0767	.0767
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage .....	.0767	.0767

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Central California Traction Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	65.647	65.647
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	12.17	12.17
Miles of track in carhouses, shops, etc.....		
Totals	77.817	77.817
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main track.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage	77.817	77.817

¹Leased to Fresno Traction Company.

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Glendale and Montrose Railway	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	8.292	8.292
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.603	.650
Miles of track in carhouses, shops, etc.....		
Totals	8.895	8.942
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage	8.895	8.942

—Continued.

ING IN CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Humboldt Transit Company		Los Angeles Railway Corporation		Modesto and Empire Traction Company	
1916	1917	1916	1917	1916	1917
11.27	11.27	166.25	166.08		
		159.50	159.66		
1.73	1.73	4.64	3.98	.75	.75
		14.09	14.13		
13	13	344.48	343.85	.75	.75
				5.20	5.20
				.60	.60
				5.80	5.80
		14.13	14.12		
		14.00	13.99		
		.05	.07		
		6.73	6.91		
		34.91	35.09		
		5.96	6.02		
		5.97	6.02		
		11.93	12.04		
13	13	391.32	390.98	6.55	6.55

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Martinez and Concord Interurban Railway Company ¹	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage		

¹Under construction.²Road abandoned.

TABLE NO. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Northern Electric Railway Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	132.85	103.14
Miles of second track.....	8.18	8.35
Miles of other main tracks.....		20.92
Miles of sidings and turnouts.....	23.58	23.67
Miles of track in carhouses, shops, etc.....	.53	.53
Totals	165.14	156.61
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....	.66	.40
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals .....	.66	.40
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage	165.80	157.01

—Continued.

ING IN CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

[illegible]

TABLE NO. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Pacific Electric Railway Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	565.039	563.737
Miles of second track.....	285.927	284.488
Miles of other main tracks.....	22.814	22.814
Miles of sidings and turnouts.....	98.995	106.502
Miles of track in carhouses, shops, etc.....	13.193	17.099
Totals	985.968	994.640
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....	25.548	25.548
Miles of second track.....	1.442	1.442
Miles of other main tracks.....		
Miles of sidings and turnouts.....	21.474	24.869
Miles of track in carhouses, shops, etc.....	.461	.461
Totals	48.925	52.320
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road owned.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....	23.101	23.101
Miles of second track.....	5.142	5.142
Miles of other main tracks.....		
Miles of sidings and turnouts.....	1.390	1.390
Miles of track in carhouses, shops, etc.....		
Totals	29.633	29.633
Total mileage	1,064.526	1,078.593

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Sacramento Gas and Electric Railway	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	23.50	25.14
Miles of second track.....	17.45	17.45
Miles of other main track.....		
Miles of sidings and turnouts.....	.10	.10
Miles of track in carhouses, shops, etc.....	1.20	1.21
Totals	42.25	43.90
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....	1.64	
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals	1.64	
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	43.89	43.90

¹Not operating. Abandoned.

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	San Diego Electric Railway Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	41.66	42.58
Miles of second track.....	25.96	27.03
Miles of other main track.....		
Miles of sidings and turnouts.....	1.09	1.24
Miles of track in carhouses, shops, etc.....	3.16	3.21
Totals	71.87	74.06
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....	10.20	10.49
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.41	.41
Miles of track in carhouses, shops, etc.....		
Totals	10.61	10.90
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	82.48	84.96

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Santa Barbara and Suburban Railway Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	7.05	7.05
Miles of second track.....	1.17	1.17
Miles of other main tracks.....		
Miles of sidings and turnouts.....	.67	.67
Miles of track in carhouses, shops, etc.....	.10	.10
Totals	8.99	8.99
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	8.99	8.99

¹Included in Oakland, Antioch and Eastern mileage.

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Sausalito Incline Street Railway ²	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....		

²Under construction.

TABLE No. 3

ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERAT

	Visalia Electric Railroad Company	
	1916	1917
<i>Line Owned.</i>		
Miles of road.....	25.832	25.737
Miles of second track.....		
Miles of other main tracks.....	2.086	2.324
Miles of sidings and turnouts.....	4.573	4.954
Miles of track in carhouses, shops, etc.....	.304	.369
Totals	32.795	33.384
<i>Line of Proprietary Companies.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Lease.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Contract, Etc.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
<i>Line Operated Under Trackage Rights.</i>		
Miles of road.....	10.750	10.750
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....	5.880	5.890
Miles of track in carhouses, shops, etc.....		
Totals	16.630	16.640
<i>Line Jointly Operated.</i>		
Miles of road.....		
Miles of second track.....		
Miles of other main tracks.....		
Miles of sidings and turnouts.....		
Miles of track in carhouses, shops, etc.....		
Totals		
Total mileage operated.....	99.425	50.024

—Concluded.

ING IN CALIFORNIA DURING YEARS ENDING DECEMBER 31, 1916 AND 1917.

Totals	
1916	1917
1791.6814	1771.3464
759.6190	760.6500
25.6730	47.0410
206.1163	221.4403
68.0650	72.3560
2851.1547	2872.8337
	3.33
	.72
	4.05
87.5850	87.776
5.4530	5.453
29.7010	33.196
.9110	.911
123.6500	127.336
39.6690	26.059
21.9540	21.944
1.4070	.817
6.7300	6.910
69.7600	55.730
33.30	32.15
12.36	10.91
6.29	6.30
51.9500	49.36
24.501	24.501
5.142	5.142
1.390	1.390
31.0330	31.033
3127.5477	3140.3427

GAS COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Beverly Hills Utilities Company ²	Central California Gas Company ⁴	Central Natural Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			\$68,259 00
Fixed capital installed since December 31, 1912.....			895 02
Total fixed capital.....			\$69,154 02
Cash and deposits.....			17,896 79
Notes receivable.....			
Accounts receivable.....			
Other current assets.....			
Investments.....			
Treasury securities.....			
Working assets.....			
Prepaid expenses.....			
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....			
Totals.....			\$87,050 81
<i>Liabilities.</i>			
Capital stock.....			\$19,900 00
Funded debt.....			
Notes payable.....			
Accounts payable.....			17 50
Interest and taxes accrued.....			
Miscellaneous.....			44 00
Reserves.....			15,775 00
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....			51,314 31
Totals.....			\$87,050 81

¹Assessment.²See water report.³See electric table.⁴In hands of receiver—records incomplete.

No. 1.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company ³	Coast Valleys Gas and Electric Company ³	Contra Costa Gas Company	Economic Gas Company
\$612,541 36	\$44,084 76	-----	-----	-----	\$1,568,131 06
61,890 32	5,363 69	-----	-----	\$240,475 19	383,700 98
\$674,431 68	\$49,448 45	-----	-----	\$240,475 19	\$1,951,832 04
6,377 03	2,813 41	-----	-----	3,855 14	10,057 00
-----	-----	-----	-----	-----	565 94
12,469 24	2,528 58	-----	-----	15,210 36	19,824 13
-----	-----	-----	-----	-----	-----
3,000 00	2,500 00	-----	-----	-----	-----
79,200 00	-----	-----	-----	-----	597,833 33
16,097 59	612 88	-----	-----	8,088 97	32,184 16
277 86	-----	-----	-----	172 74	2,558 58
-----	21,532 08	-----	-----	23,736 30	31,154 64
-----	-----	-----	-----	796 68	7,235 72
11,796 69	-----	-----	-----	-----	-----
\$803,650 09	\$79,435 40	-----	-----	\$292,285 38	\$2,653,245 54
-----	-----	-----	-----	-----	-----
\$250,166 00	\$46,738 66	-----	-----	\$61,150 00	\$1,500,000 00
350,200 00	-----	-----	-----	109,000 00	585,000 00
-----	-----	-----	-----	75,000 00	96,284 84
12,411 06	500 00	-----	-----	26,987 27	112,302 99
1,654 17	-----	-----	-----	6,665 13	13,459 51
14,837 00	-----	-----	-----	917 25	100,116 65
174,381 86	9,172 12	-----	-----	5,803 64	-----
-----	-----	-----	-----	-----	-----
-----	23,024 62	-----	-----	6,762 09	246,081 55
-----	-----	-----	-----	-----	-----
\$803,650 09	\$79,435 40	-----	-----	\$292,285 38	\$2,653,245 54

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Fowler Gas Company	Hanford Gas and Power Company ⁴	Hemet- San Jacinto Gas Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$195,056 55	\$38,622 45
Fixed capital installed since December 31, 1912.....	\$20,420 39	21,009 67	3,608 61
Total fixed capital.....	\$20,420 39	\$216,066 22	\$42,231 06
Cash and deposits.....	413 68	12,738 11	195 16
Notes receivable.....			
Accounts receivable.....	700 06	7,071 81	835 02
Other current assets.....			
Investments.....		5,100 00	
Treasury securities.....			
Working assets.....	796 10	2,486 88	602 08
Prepaid expenses.....			
Unamortized discount on securities and expenses.....	600 00		39,278 62
Miscellaneous.....			
Corporate deficit.....			4,809 89
Totals.....	\$22,930 23	\$243,463 02	\$87,951 83
<i>Liabilities.</i>			
Capital stock.....	\$8,000 00	\$100,000 00	\$42,878 00
Funded debt.....	7,900 00	70,000 00	25,000 00
Notes payable.....	1,950 00		
Accounts payable.....	611 50	1,653 26	5,559 37
Interest and taxes accrued.....	260 34	14 77	3,270 00
Miscellaneous.....	¹ 4,200 00		¹ 4,207 77
Reserves.....		11,856 61	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			7,036 69
Corporate surplus.....	8 39	59,938 38	
Totals.....	\$22,930 23	\$243,463 02	\$87,951 83

¹Assessment.²See electric table.³Includes electric.⁴Sold to Southwestern Gas Company May 1, 1917.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation ³	Madera Gas Company	Midland Counties Public Service Corporation ²	Midway Gas Company	Modesto Gas Company
\$570,127 35	\$18,566,617 49	-----	-----	\$1,514,702 33	\$134,851 81
103,732 49	4,192,121 81	\$63,924 93	-----	1,168,793 19	40,808 49
\$673,859 84	\$22,758,739 30	\$63,924 93	-----	\$2,683,495 52	\$175,660 30
615 67	6,429 14	504 40	-----	53,186 90	7,088 65
-----	1,783 24	-----	-----	11,000 00	-----
5,521 24	557,860 58	2,232 60	-----	174,290 22	9,615 12
-----	2,983 51	-----	-----	-----	50 00
-----	90,000 00	-----	-----	6,045 00	1,400 00
-----	-----	57,970 00	-----	-----	-----
1,286 38	1,227,351 44	3,011 21	-----	101,357 32	6,272 45
-----	4,113 60	-----	-----	1,885 38	-----
-----	-----	-----	-----	-----	-----
14,997 40	34,381 40	4,685 60	-----	2,625,311 36	5,220 28
-----	911 25	-----	-----	170,772 50	-----
5,058 44	-----	-----	-----	-----	-----
\$701,338 97	\$24,684,553 46	\$132,328 74	-----	\$5,827,344 20	\$205,306 80
\$500,000 00	\$10,000,000 00	\$75,000 00	-----	\$3,018,750 00	\$100,000 00
172,000 00	8,366,000 00	43,500 00	-----	1,953,000 00	55,000 00
24,884 26	-----	2,200 00	-----	-----	6,000 00
3,713 76	331,174 64	3,783 19	-----	91,588 47	978 50
740 95	226,998 58	1,742 30	-----	23,391 20	-----
-----	-----	-----	-----	23,748 13	-----
-----	5,106,340 88	5,413 20	-----	713,672 94	11,616 75
-----	-----	-----	-----	-----	-----
-----	168,000 00	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	486,039 36	690 05	-----	3,193 46	31,711 55
\$701,338 97	\$24,684,553 46	\$132,328 74	-----	\$5,827,344 20	\$205,306 80

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Napa Valley Electric Company ¹	Needles Gas and Electric Company ²	Northern California Power Company Consolidated ³
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			
Fixed capital installed since December 31, 1912.....			
Total fixed capital			
Cash and deposits.....			
Notes receivable			
Accounts receivable			
Other current assets.....			
Investments			
Treasury securities			
Working assets			
Prepaid expenses			
Unamortized discount on securities and expenses			
Miscellaneous			
Corporate deficit			
Totals			
<i>Liabilities.</i>			
Capital stock			
Funded debt			
Notes payable			
Accounts payable			
Interest and taxes accrued.....			
Miscellaneous			
Reserves			
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus			
Totals			

¹Includes water.²Includes assessment of \$5,175.00.³See electric table.⁴Sold to Southern Counties Gas Company September 1, 1917.⁵Includes assessment of \$14,300.77.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Oakdale Gas Company	Ontario Upland Gas Company ⁴	Pacific Gas and Electric Company ³	Producers Gas and Fuel Company	River Bend Gas and Water Company ¹	Rochester Oil Company
-----	\$109,759 72	-----	-----	-----	\$53,050 38
\$58,522 45	54,841 15	-----	\$915 33	\$146,522 10	\$378 69
\$58,522 45	\$164,600 87	-----	\$915 33	\$146,522 10	\$53,429 07
313 82	8,203 91	-----	3,163 40	127 14	2,040 23
-----	-----	-----	-----	-----	139 76
268 32	8,531 70	-----	5,060 35	9,108 39	486 48
-----	-----	-----	-----	-----	53 95
-----	-----	-----	-----	272 00	-----
-----	11,005 00	-----	-----	-----	3,470 12
602 50	300 00	-----	1,259 42	5,373 74	21 93
86 37	-----	-----	-----	-----	22 50
8,807 89	6,105 55	-----	-----	-----	-----
-----	-----	-----	14,674 77	-----	-----
-----	-----	-----	-----	-----	9,519 57
\$68,601 35	\$198,747 03	-----	\$25,073 27	\$161,403 37	\$69,183 61
\$23,000 00	\$100,000 00	-----	\$1,500 00	\$28,000 00	\$39,279 00
40,000 00	58,000 00	-----	-----	-----	-----
1,265 00	4,094 54	-----	16,520 73	114,299 90	35 25
1,652 52	2,998 18	-----	1,047 41	-----	-----
-----	16,308 51	-----	111 55	5,189 88	17,770 89
-----	-----	-----	-----	-----	12,098 47
2,683 83	17,345 80	-----	5,893 58	13,913 59	-----
\$68,601 35	\$198,747 03	-----	\$25,073 27	\$161,403 37	\$69,183 61

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company ¹	San Joaquin Light and Power Corporation ¹
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$697,604 19	-----	-----
Fixed capital installed since December 31, 1912.....	204,961 14	-----	-----
Total fixed capital.....	\$902,565 33	-----	-----
Cash and deposits.....	40,416 39	-----	-----
Notes receivable.....	-----	-----	-----
Accounts receivable.....	16,951 33	-----	-----
Other current assets.....	1,616 67	-----	-----
Investments.....	11,141 80	-----	-----
Treasury securities.....	-----	-----	-----
Working assets.....	1,793 30	-----	-----
Prepaid expenses.....	370 00	-----	-----
Unamortized discount on securities and expenses.....	31,118 92	-----	-----
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	-----	-----	-----
Totals.....	\$1,005,973 74	-----	-----
<i>Liabilities.</i>			
Capital stock.....	\$429,100 00	-----	-----
Funded debt.....	395,000 00	-----	-----
Notes payable.....	-----	-----	-----
Accounts payable.....	8,516 09	-----	-----
Interest and taxes accrued.....	59 25	-----	-----
Miscellaneous.....	-----	-----	-----
Reserves.....	119,974 06	-----	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	17,250 00	-----	-----
Corporate surplus.....	30,208 59	-----	-----
Totals.....	\$1,005,973 74	-----	-----

¹See electric table.²From May 1, 1917.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Santa Barbara Gas and Electric Company ¹	Santa Maria Gas and Power Company	Southern California Edison Company ¹	Southern California Gas Company	Southern Counties Gas Company of California	Southwestern Gas Company ²
-----	\$188,153 36	-----	\$9,190,595 44	-----	-----
-----	279,651 41	-----	950,243 07	\$4,030,263 96	\$43,689 49
-----	\$467,804 77	-----	\$10,140,838 51	\$4,030,263 96	\$43,689 49
-----	370 01	-----	66,472 59	61,559 53	907 73
-----	249 53	-----	15,000 00	1,600 00	-----
-----	4,078 28	-----	212,214 06	115,226 27	2,014 36
-----	-----	-----	-----	112 42	-----
-----	-----	-----	165,364 59	25,000 00	50 00
-----	15,576 78	-----	195,464 73	204,465 16	965 03
-----	82 25	-----	2,734 22	27,326 91	-----
-----	-----	-----	560,332 94	884,364 40	903 90
-----	-----	-----	271,967 50	37,810 89	-----
-----	-----	-----	-----	-----	-----
-----	\$488,161 62	-----	\$11,630,389 14	\$5,387,729 54	\$48,530 51
-----	-----	-----	-----	-----	-----
-----	\$100,000 00	-----	\$6,875,000 00	\$1,500,000 00	\$15,470 00
-----	135,000 00	-----	3,412,000 00	3,020,000 00	30,000 00
-----	39,500 00	-----	209,279 68	157,214 67	-----
-----	8,094 61	-----	269,630 74	470,361 82	2,286 09
-----	5,195 45	-----	41,636 66	28,999 53	588 95
-----	-----	-----	9,750 00	2,550 35	-----
-----	54,676 80	-----	647,468 55	20,935 68	-----
-----	-----	-----	-----	-----	-----
-----	75,289 97	-----	-----	77,129 89	-----
-----	70,404 79	-----	165,623 51	110,537 60	185 47
-----	-----	-----	-----	-----	-----
-----	\$488,161 62	-----	\$11,630,389 14	\$5,387,729 54	\$48,530 51

TABLE No. 1

ABSTRACT OF BALANCE SHEET OF GAS COMPANIES OPERATING

	Turlock Gas Company	Ukiah Gas Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913-----	\$39,192 46	\$47,618 78
Fixed capital installed since December 31, 1912-----	17,262 93	2,180 84
Total fixed capital-----	\$56,455 39	\$49,799 62
Cash and deposits-----	648 41	65 85
Notes receivable-----		
Accounts receivable-----	2,559 93	2,040 75
Other current assets-----		
Investments-----	600 28	
Treasury securities-----	25,000 00	
Working assets-----	2,037 92	314 46
Prepaid expenses-----	47 55	
Unamortized discount on securities and expenses-----		20,340 69
Miscellaneous-----		
Corporate deficit-----		6,935 81
Totals-----	\$87,349 48	\$79,497 18
<i>Liabilities.</i>		
Capital stock-----	\$75,000 00	\$70,010 00
Funded debt-----		
Notes payable-----		
Accounts payable-----	275 99	2,487 18
Interest and taxes accrued-----		
Miscellaneous-----		
Reserves-----	8,724 52	7,000 00
Income invested since December 31, 1912, in fixed capital-----		
Appreciation of fixed capital-----		
Corporate surplus-----	3,348 97	
Totals-----	\$87,349 48	\$79,497 18

¹See electric table.²Overdraft.

—Continued.

IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Valley Natural Gas Company	Ventura County Power Company ¹	West Side Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company ¹	Total
		\$223,527 84	\$142,279 69		\$34,004,776 02
\$657,618 00		12,912 74	31,853 91		12,798,561 99
\$657,618 00		\$236,440 58	\$174,133 60		\$46,803,338 01
42,933 08		23,685 87	3,809 51		349,516 81
1,380 60			125 90		31,844 97
42,708 14		6,453 29	5,918 96		1,241,779 57
					4,816 55
1,000 00		500 00	686 00		312,659 67
			7,499 00		781,977 45
8,375 07		1,068 65	2,626 83		1,840,342 98
			7 96		39,685 92
54,277 73					4,367,149 70
					504,169 31
			32,147 09		70,267 49
\$808,292 62		\$240,776 65	\$226,954 85		\$56,347,548 43
\$218,000 00		\$150,000 00	\$30,000 00		\$25,376,941 66
290,000 00		50,000 00			19,166,600 00
		3,773 18	3,000 00		619,086 63
35,320 21		8,390 08	131,757 69		1,664,617 43
48,974 51		19,982 18	1,852 81		437,050 15
			140 54		183,472 46
45,137 52		2,560 77	39,224 78		7,028,254 21
					168,000 00
125,124 77			20,979 03		322,810 35
45,735 61		6,070 44			1,380,715 54
\$808,292 62		\$240,776 65	\$226,954 85		\$56,347,548 43

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Beverly Hills Utilities Company	Central California Gas Company ³	Central Natural Gas Company
Operating revenues -----	\$6,054 70	-----	\$8,173 12
Operating expenses -----	4,435 08	-----	4,314 09
Net operating revenue -----	\$1,619 67	-----	\$3,859 03
Net operating loss -----	-----	-----	-----
Nonoperating revenue -----	-----	-----	540 00
Gross corporate income -----	\$1,619 67	-----	\$4,399 03
Gross corporate loss -----	-----	-----	-----
<i>Deductions.</i>			
Nonoperating revenue deductions -----	-----	-----	-----
Interest accrued on funded debt -----	-----	-----	-----
Other interest deductions -----	-----	-----	-----
Rent deductions -----	-----	-----	-----
Miscellaneous deductions -----	-----	-----	-----
Total deductions -----	-----	-----	-----
Net corporate income for year -----	\$1,619 67	-----	\$4,399 03
Net corporate loss for year -----	-----	-----	-----
Dividends -----	-----	-----	1,592 00
Miscellaneous additions to income -----	-----	-----	-----
Miscellaneous deductions from income -----	¹ 1,619 67	-----	1,000 00
Surplus on December 31, 1916 -----	-----	-----	49,507 28
Deficit on December 31, 1916 -----	-----	-----	-----
Surplus on December 31, 1917 -----	-----	-----	51,314 31
Deficit on December 31, 1917 -----	-----	-----	-----

¹Transferred to water table.²Transferred to electric table.³In hands of receiver—records incomplete.

No 2.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Economic Gas Company
\$118,117 10 118,706 18	\$18,905 95 13,919 32	\$104,279 52 85,648 92	\$55,299 78 56,746 32	\$66,968 24 51,334 92	\$236,248 61 196,187 03
	\$4,986 63	\$18,630 60		\$15,633 32	\$40,061 58
\$589 08 108 99	110 96		\$1,446 54		
	\$5,097 59	\$18,630 60		\$15,633 32	\$40,061 58
\$480 09			\$1,446 54		
\$2 95 15,808 67	\$12 78			\$8 61 6,540 00 4,300 38	\$115 50 19,034 68 4,094 95
106 04				739 41	3,803 96
\$15,917 66	\$12 78			\$11,583 40	\$27,049 09
	\$5,084 81	\$18,630 60		\$4,044 92	\$13,012 49
\$16,397 75	2,804 30		\$1,446 54	3,669 00	
296 25 250 00 4,554 81	51 30 20,795 41	\$18,630 60	\$1,446 54	138 59 6,524 76	1,830 94 77,466 23 308,704 85
	23,024 62			6,762 09	246,081 55
11,796 69					

TABLE No. 2

ABSTRACT OF INCOME PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Fowler Gas Company	Hanford Gas and Power Company	Hemet- San Jacinto Gas Company ¹
Operating revenues -----	\$4,369 77	\$25,578 67	\$3,020 60
Operating expenses -----	2,769 17	21,514 73	2,501 92
Net operating revenue -----	\$1,600 60	\$4,063 94	\$518 68
Net operating loss -----			
Nonoperating revenue -----			
Gross corporate income -----	\$1,600 60	\$4,063 94	\$518 68
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$9 11
Interest accrued on funded debt -----	\$474 00	\$3,700 00	500 00
Other interest deductions -----	192 63		
Rent deductions -----			
Miscellaneous deductions -----	260 46		
Total deductions -----	\$927 09	\$3,700 00	\$509 11
Net corporate income for year -----	\$673 51	\$363 94	\$9 57
Net corporate loss for year -----			
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----		59,574 44	
Deficit on December 31, 1916 -----	665 12		4,819 46
Surplus on December 31, 1917 -----	8 39	59,938 38	
Deficit on December 31, 1917 -----			4,809 89

¹Sold to Southwestern Gas Company May 1, 1917.²Includes electric net revenue of \$363,201.52.³Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland Counties Public Service Corporation	Midway Gas Company	Modesto Gas Company
\$54,591 94	\$3,388,892 65	\$14,991 77	\$10,370 41	\$882,598 21	\$55,025 17
45,529 54	2,529,307 24	12,224 89	22,882 90	493,297 24	37,782 93
\$9,062 40	\$859,585 41	\$2,766 88		\$389,300 97	\$17,242 24
			\$12,512 49		
1,104 45	13,967 20	167 50		2,640 68	
\$10,166 85	\$873,552 61	\$2,934 38		\$391,941 65	\$17,242 24
			12,512 49		
\$10,435 00	\$389,822 90	\$2,517 50		\$118,699 97	\$3,300 00
283 24	1,123 22	73 14		2 94	408 75
				1,099 58	
	22,921 73	65 40		13,659 12	448 48
\$10,718 24	\$413,867 85	\$2,656 04		\$133,461 61	\$4,157 23
	\$459,684 76	\$278 34		\$258,480 04	\$13,085 01
\$551 39			\$12,512 49		
	720,000 00			167,689 26	
7,343 65	369,328 02		\$12,512 49	349 48	224 18
896 00	4,186 39			12,129 83	339 12
	381,212 97	411 71			18,741 48
10,954 70				75,816 97	
	486,039 36	690 05		3,193 46	31,711 55
5,058 44					

TABLE No. 2

ABSTRACT OF INCOME PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company Consolidated
Operating revenues -----	\$2,365 80	\$13,921 15	\$37,720 31
Operating expenses -----	4,588 04	12,212 74	29,585 35
Net operating revenue -----		\$1,708 41	\$8,134 96
Net operating loss -----	\$2,222 24		
Nonoperating revenue -----			
Gross corporate income -----		\$1,708 41	\$8,134 96
Gross corporate loss -----	\$2,222 24		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----			
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----			
Net corporate income for year -----		\$1,708 41	\$8,134 96
Net corporate loss for year -----	\$2,222 24		
Dividends -----			
Miscellaneous additions to income -----	³ 2,222 24		
Miscellaneous deductions from income -----		¹ 1,708 41	² 8,134 96
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----			
Deficit on December 31, 1917 -----			

¹Water net revenue.²Sold to Southern Counties Gas Company September 1, 1917.³Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Oakdale Gas Company	Ontario Upland Gas Company ²	Pacific Gas and Electric Company	Producers Gas and Fuel Company	River Band Gas and Water Company	Rochester Oil Company
\$12,862 76 10,173 03	\$27,705 64 18,867 49	\$7,771,058 33 5,541,881 82	\$18,703 82 12,810 24	\$35,746 96 28,452 49	\$3,809 58 5,555 10
\$2,689 73	\$8,838 15	\$2,229,176 51	\$5,893 58	\$7,294 47	\$1,745 52
	2,820 69				60 18
\$2,689 73	\$11,658 84	\$2,229,176 51	\$5,893 58	\$7,294 47	\$1,685 34
\$2,400 00 6 00	\$3,520 00			\$1,317 52	\$90 00
100 95	539 73			239 20	
\$2,506 95	\$4,059 73			\$1,556 72	\$90 00
\$182 78	\$7,599 11	\$2,229,176 51	\$5,893 58	\$5,737 75	\$1,775 34
	2,669 76				16 50
	10 58			1,148 51	146 54
	1 00	\$2,229,176 51			
2,501 05	12,406 87			7,027 33	7,614 19
2,683 83	17,345 80		5,893 58	13,913 59	9,519 57

TABLE No. 2

ABSTRACT OF INCOME PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation
Operating revenues -----	\$156,033 82	\$702,693 37	\$181,353 78
Operating expenses -----	90,361 79	502,887 87	121,961 35
Net operating revenue -----	\$65,672 03	\$199,805 50	\$59,392 43
Net operating loss -----			
Nonoperating revenue -----	1,093 06		
Gross corporate income -----	\$66,765 09	\$199,805 50	\$59,392 43
Gross corporate loss -----			
Deductions.			
Nonoperating revenue deductions -----	\$59 00		
Interest accrued on funded debt -----	23,925 00		
Other interest deductions -----	121 40		
Rent deductions -----			
Miscellaneous deductions -----	6,272 29		
Total deductions -----	\$30,377 69		
Net corporate income for year -----	\$36,387 40	\$199,805 50	\$59,392 43
Net corporate loss for year -----			
Dividends -----	25,746 00		
Miscellaneous additions to income -----	192 40		
Miscellaneous deductions from income -----	1,554 06	¹ 199,805 50	¹ 59,392 43
Surplus on December 31, 1916 -----	20,928 85		
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	30,208 59		
Deficit on December 31, 1917 -----			

¹Transferred to electric table.²From May 1, 1917.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Santa Barbara Gas and Electric Company	Santa Maria Gas and Power Company	Southern California Edison Company	Southern California Gas Company	Southern Counties Gas Company of California	Southwestern Gas Company ²
\$162,106 95 112,369 75	\$85,347 59 66,538 22	\$4,779 90 2,814 87	\$1,405,047 67 1,052,653 73	\$955,802 44 699,350 80	\$7,159 88 5,949 26
\$49,737 20	\$18,809 37	\$1,965 03	\$352,393 94	\$256,451 64	\$1,210 62
-----	7,776 61	-----	12,016 57	6,720 23	-----
\$49,737 20	\$26,585 98	\$1,965 03	\$364,410 51	\$263,171 87	\$1,210 62
-----	-----	-----	-----	-----	-----
-----	\$8,103 33	-----	\$159,143 33	\$145 94 156,877 65	----- \$1,025 00
-----	2,195 16	-----	12,357 72	14,168 60	-----
-----	702 24	-----	15,277 18	13,026 74	15
-----	\$11,000 73	-----	\$226,778 23	\$184,218 93	\$1,025 15
\$49,737 20	\$15,585 25	\$1,965 03	\$137,632 28	\$78,952 94	\$185 47
-----	-----	-----	-----	-----	-----
-----	7,753 89	-----	15,370 81	-----	-----
\$49,737 20	-----	¹ 1,965 03	3,438 51	5,923 20	-----
-----	47,065 65	-----	16,058 93	37,507 86	-----
-----	70,404 79	-----	165,623 51	110,537 60	185 47
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME PROFIT AND LOSS ACCOUNTS OF GAS
DECEMBER

	Turlock Gas Company	Ukiah Gas Company
Operating revenues -----	\$18,315 86	\$9,560 70
Operating expenses -----	13,210 62	9,320 18
Net operating revenue -----	\$5,105 24	\$240 52
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$5,105 24	\$240 52
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		\$300 00
Rent deductions -----		
Miscellaneous deductions -----	\$14 52	200 00
Total deductions -----	\$14 52	\$500 00
Net corporate income for year -----	\$5,090 72	
Net corporate loss for year -----		\$259 48
Dividend -----	1,500 00	
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1916 -----		
Deficit on December 31, 1916 -----	241 75	6,676 33
Surplus on December 31, 1917 -----	3,348 97	
Deficit on December 31, 1917 -----		6,935 81

¹Sold to Southern California Edison Company November 30, 1917.²Transferred to electric table.

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Valley Natural Gas Company	Ventura County Power Company ¹	West Side Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company	Total
\$590,355 75	\$59,580 76	\$43,678 63	\$41,079 95	\$292,121 20	\$17,692,398 81
524,668 68	58,024 50	31,474 71	37,625 83	153,747 14	12,846,187 97
\$65,687 07	\$1,556 26	\$12,203 92	\$3,454 12	\$138,374 06	\$4,846,210 84
-----	-----	-----	45 00	-----	49,172 12
\$65,687 07	\$1,556 26	\$12,203 92	\$3,499 12	\$138,374 06	\$4,895,382 96
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	\$353 89
\$13,589 88	-----	\$3,000 00	\$3,750 92	-----	\$986,167 83
5,939 96	-----	1,209 32	-----	-----	48,094 93
-----	-----	-----	-----	-----	1,189 58
7,750 00	-----	382 69	66 89	-----	86,577 18
\$27,279 84	-----	\$4,592 01	\$3,817 81	-----	\$1,122,383 41
\$38,407 23	\$1,556 26	\$7,611 91	-----	\$138,374 06	\$3,772,999 55
-----	-----	-----	\$318 69	-----	-----
14,836 00	-----	-----	-----	-----	940,506 32
2,053 71	-----	-----	-----	-----	422,100 19
1,272 53	\$1,556 26	-----	-----	\$138,374 06	2,818,893 93
21,383 20	-----	-----	-----	-----	874,748 56
-----	-----	1,541 47	31,828 40	-----	-----
45,735 61	-----	6,070 44	-----	-----	1,310,448 05
-----	-----	-----	32,147 09	-----	-----

TABLE

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Beverly Hills Utilities Company	Central California Gas Company ¹
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		
Municipal heat, power and lighting.....		
Commercial heat, power and lighting—flat rate.....		
Commercial heat, power and lighting—metered rate.....	\$6,054 70	
Prepaid gas.....		
Other gas corporations.....		
Commissions on others' gas.....		
Rent of meters.....		
Breakdown service.....		
Joint gas rent revenue.....		
Other miscellaneous gas revenue.....		
Total operating revenues—gas.....	\$6,054 70	
<i>Other Operating Revenues.</i>		
Rent of gas appliances.....		
Gas merchandise and jobbing revenues.....		
Sale of residuals and by-products.....		
Steam sales revenue.....		
Total other operating revenues.....		
Total operating revenues.....	\$6,054 70	

¹In hands of receiver. Records incomplete.

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Economic Gas Company	Fowler Gas Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		\$7 50
Municipal heat, power and lighting.....		
Commercial heat, power and lighting—flat rate.....		
Commercial heat, power and lighting—metered rate.....	\$229,356 74	4,362 27
Prepaid gas.....		
Other gas corporations.....		
Commissions on others' gas.....		
Rent of meters.....		
Breakdown service.....		
Joint gas rent revenue.....		
Other miscellaneous gas revenue.....	531 88	
Total operating revenues—gas.....	\$229,888 62	\$4,369 77
<i>Other Operating Revenues.</i>		
Rent of gas appliances.....	\$4,334 81	
Gas merchandise and jobbing revenues.....	2,025 18	
Sale of residuals and by-products.....		
Steam sales revenue.....		
Total other operating revenues.....	\$6,359 99	
Total operating revenues.....	\$236,248 61	\$4,369 77

¹Sold to Southwestern Gas Company November 30, 1917.

No. 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Central Natural Gas Company	Citrus Belt Gas Company	Coalinga Gas and Power Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company
			\$525 75	\$219 76 68 30	\$453 30
\$4,645 05	\$106,559 62	\$16,392 20	98,918 63	55,011 72	61,539 65
1,922 05	10,249 75	1,545 25	849 05		451 45
1,606 02					
			183 25		66 00
	1 00		2,226 81		
\$8,173 12	\$116,810 37	\$17,937 45	\$102,703 49	\$55,299 78	\$62,510 40
			\$22 00		\$1,198 74
	\$1,306 73	\$968 50	1,236 28		3,241 10
			13 75		18 00
			304 00		
	\$1,306 73	\$968 50	\$1,576 03		\$4,457 84
\$8,173 12	\$118,117 10	\$18,905 95	\$104,279 52	\$55,299 78	\$66,968 24

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Hanford Gas and Power Company	Hemet- San Jacinto Gas Company ²	Imperial Valley Gas Company	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland Counties Public Service Corporation
			\$8,188 45		
\$25,287 07	\$2,816 85 170 00	\$54,455 07	3,176,149 83	\$14,939 89	\$10,370 41
\$25,287 07	\$2,986 85	\$54,455 07	\$3,184,338 28	\$14,939 89	\$10,370 41
	\$1 25				
\$285 00	24 85	\$136 87		\$51 88	
6 60	7 65		\$204,554 37		
\$291 60	\$33 75	\$136 87	\$204,554 37	\$51 88	
\$25,578 67	\$3,020 60	\$54,591 94	\$3,388,892 65	\$14,991 77	\$10,370 41

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Midway Gas Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	
Municipal heat, power and lighting.....	
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	\$74,716 12
Prepaid gas	
Other gas corporations.....	793,518 50
Commissions on others' gas.....	
Rent of meters.....	
Breakdown service	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	
Total operating revenues—gas.....	\$868,234 62
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	
Gas merchandise and jobbing revenues.....	\$357 23
Sale of residuals and by-products.....	14,006 36
Steam sales revenue.....	
Total other operating revenues.....	\$14,363 59
Total operating revenues.....	\$882,598 21

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Pacific Gas and Electric Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	\$244,274 19
Municipal heat, power and lighting.....	41,278 31
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	7,336,307 11
Prepaid gas	65,982 68
Other gas corporations.....	31,414 86
Commissions on others' gas.....	
Rent of meters.....	
Breakdown service	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	20,755 93
Total operating revenues—gas.....	\$7,740,013 08
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	\$31,045 25
Gas merchandise and jobbing revenues.....	
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$31,045 25
Total operating revenues.....	\$7,771,058 33

¹Debit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Modesto Gas Company	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company Consolidated	Oakdale Gas Company	Ontario Upland Gas Company
\$6,109 32			\$1,082 62		
44,843 20	\$2,347 45	\$13,128 65	31,532 34	\$180 00	\$25,666 15
1,889 00		792 50	5,105 35	12,638 06	936 38
\$52,341 52	\$2,347 45	\$13,921 15	\$37,720 31	\$12,818 06	\$26,602 53
\$2,683 65	\$18 35			\$44 70	\$1,103 11
\$2,683 65	\$18 35			\$44 70	\$1,103 11
\$55,025 17	\$2,365 80	\$13,921 15	\$37,720 31	\$12,862 76	\$27,705 64

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Producers Gas and Fuel Company	River Bend Gas and Water Company	Rochester Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation
	\$1,073 01			\$162 00	
	88 50			5,286 61	\$3,226 40
\$18,703 82	34,697 00	\$3,804 58	\$130,068 19	658,312 60	178,127 38
		5 00	24,375 47	6,998 24	
\$18,703 82	\$35,858 51	\$3,809 58	\$154,443 66	\$670,759 45	\$181,353 78
			\$12 00		
	\$111 55		598 16	\$2,076 79	
			400 00	29,857 13	
			580 00		
	\$111 55		\$1,590 16	\$31,933 92	
\$18,703 82	\$35,746 96	\$3,809 58	\$156,033 82	\$702,693 37	\$181,353 78

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Santa Barbara Gas and Electric Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	
Municipal heat, power and lighting.....	\$668 80
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	156,499 73
Prepaid gas.....	3,483 50
Other gas corporations.....	
Commission on others' gas.....	
Rent of meters.....	
Breakdown service.....	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	13 00
Total operating revenues—gas.....	\$160,665 03
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	
Gas merchandise and jobbing revenues.....	\$1,441 92
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$1,441 92
Total operating revenues.....	\$162,106 95

¹From May 1, 1913.

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF GAS COMPANIES OPER

	Ukiah Gas Company
<i>Operating Revenues.</i>	
Municipal street lighting—arc.....	
Municipal heat, power and lighting.....	
Commercial heat, power and lighting—flat rate.....	
Commercial heat, power and lighting—metered rate.....	\$9,480 60
Prepaid gas.....	
Other gas corporations.....	
Commission on others' gas.....	
Rent of meters.....	
Breakdown service.....	
Joint gas rent revenue.....	
Other miscellaneous gas revenue.....	
Total operating revenues—gas.....	\$9,480 60
<i>Other Operating Revenues.</i>	
Rent of gas appliances.....	
Gas merchandise and jobbing revenues.....	\$80 10
Sale of residuals and by-products.....	
Steam sales revenue.....	
Total other operating revenues.....	\$80 10
Total operating revenues.....	\$9,560 70

¹Sold to Southern California Edison Company November 30, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Santa Maria Gas and Power Company	Southern California Edison Company	Southern California Gas Company	Southern Counties Gas Company of California	Southwestern Gas Company ²	Turlock Gas Company
	\$26 81				
			\$18,985 98		
\$81,226 39	4,734 44	\$1,155,671 20 20,095 61 224,284 70	795,165 42 29,474 98	\$6,461 47 390 04	\$17,503 17 645 75
		704 00	84,636 98		
\$81,226 39	\$4,761 25	\$1,400,755 51	\$928,263 36	\$6,851 51	\$18,148 92
		\$727 75 2,982 64 581 77	\$3,094 21 24,444 87	\$5 25 303 12	\$166 94
\$3,555 21 565 99	\$18 65				
\$4,121 20	\$18 65	\$4,292 16	\$27,539 08	\$308 37	\$166 94
\$85,347 59	\$4,779 90	\$1,405,047 67	\$955,802 44	\$7,159 88	\$18,315 86

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Valley Natural Gas Company	Ventura County Power Company ¹	West Side Gas Company	Western Fuel, Gas and Power Company	Western States Gas and Electric Company	Total
	\$358 75				\$252,011 58 79,915 98 248,436 69
\$248,099 89 342,255 86	58,902 45	\$42,371 57	\$40,543 84	\$282,042 88 7,499 00	15,424,611 37 182,361 05 1,050,824 08
					249 25
				115 20 1,516 03	115 20 110,385 63
\$590,355 75	\$59,261 20	\$42,371 57	\$40,543 84	\$291,173 11	\$17,348,910 83
	\$319 56	\$1,307 06	\$87 50 448 61	\$948 09	\$40,528 76 52,063 60 250,011 62 884 00
	\$319 56	\$1,307 06	\$536 11	\$948 09	\$343,487 98
\$590,355 75	\$59,580 76	\$43,678 63	\$41,079 95	\$292,121 20	\$17,692,398 81

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Production Expenses.</i>		
Superintendence	\$967 47	\$903 79
Natural gas plant labor		
Natural gas plant supplies and expenses		
Steam plant labor	3,549 57	1,323 54
Steam plant supplies and expenses	634 95	
Generating plant labor	3,293 68	12,124 24
Generating plant supplies and expenses	757 79	
Fuel for steam		1,150 29
Oil or coal for gas	43,947 09	24,129 28
Miscellaneous labor at works	1,402 67	1,899 46
Miscellaneous supplies and expenses at works	391 18	
Gas from other sources		
Repairs to gas wells and derricks		
Repairs to gas plant buildings and general structures	31 86	276 45
Repairs to gas holders	35 21	132 40
Repairs to furnaces, boilers and accessories	1,450 17	1,562 42
Repairs to gas generators	970 54	696 58
Repairs to purification apparatus	1,263 54	258 18
Repairs to gas plant equipment	24 17	5 90
Repairs to gas engines	41 62	
Repairs to miscellaneous gas plant equipment	271 59	76 54
Repairs to water gas sets and accessories		
Repairs to accessory equipment at works		912 47
Repairs to miscellaneous production equipment		69 04
Total production expenses	\$59,033 10	\$45,520 58
<i>Transmission Expenses.</i>		
Transmission pumping	\$27 00	
Patrolling and inspecting		
General labor and supplies		
Repairs to transmission mains	26 88	
Repairs to buildings and general structures		
Repairs to boosting apparatus and regulators	207 80	
Repairs to miscellaneous transmission equipment		
Total transmission expenses	\$261 68	
<i>Distributing Expenses.</i>		
Superintendence	\$1,470 35	\$1,454 50
Setting and removing meters and regulators	1,642 30	382 91
Inspecting and patrolling		71 06
Gas meter operations	100 30	313 89
Commercial arc labor	92 47	261 82
Commercial arc supplies and repairs	137 05	
Commercial lamp installations and renewals		
Inspection and repairs to consumers installations	1,947 38	2,283 10
Municipal street arc labor		25
Municipal street arc supplies		
General labor and supplies	2,534 75	1,336 19
Repairs to distribution mains	594 26	183 80
Repairs to gas services	228 60	332 99

¹Gas expenses—credit.²Maintenance gas supply.

No. 4.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
\$897 98	\$20,800 29		\$55,834 92	\$501 25	\$5,769 52
		\$8,122 44			
802 69	27,010 34		67,978 81	2,621 40	
71 26	11,256 40		5,336 67	119 49	
2 55	30,910 65		158,760 91	3,078 60	34,990 75
	10,366 56		23,496 35		6,485 90
1,009 98	90,494 68		67,040 85	2,172 65	20,434 31
541 89	390,781 48		2,146,987 48	16,960 36	139,533 62
301 82	21,167 88		89,018 08	790 05	4,612 21
237 48	26,016 81	238,859 96	46,872 95	292 91	13,228 98
79,548 54	396,993 84	42,518 06	56,916 47		
		3,610 41		18 76	
13 36	8,545 62		12,353 60	5 80	564 15
28 69	7,053 73		15,025 79	154 36	728 82
271 64	2,171 68		27,942 46	551 37	546 95
99 22	14,143 72		40,954 09	712 27	7,868 45
347 69	10,204 73		10,211 23	1,274 27	570 85
9 31	2,699 30			39 60	10 01
			515 53		
3 19	10 60				11 31
	400 63		187 86		2,234 12
456 39	24,912 18		32,050 49	24 25	8,411 07
	357 94		8,644 07		2 69
\$84,643 68	\$1,096,299 06	\$93,110 87	\$2,752,295 67	\$29,317 39	\$246,003 71
		\$63,228 47	\$39,273 23		\$3,118 23
		17,106 45	1,579 87		1,391 79
	\$1,200 00	16,589 48	7,626 49		
		36,672 69	9,274 75		5,187 70
			1,213 00		313 08
			5,484 76		229 41
		4,674 79	109 58		
	\$1,200 00	\$138,271 88	\$64,561 68		\$10,240 21
\$8,496 85	\$28,573 51		\$47,520 40	\$495 50	\$24 44
2,033 02	34,097 37		59,924 61	2,824 44	12,164 37
2,745 39	16,390 33		13,822 84	865 35	2,264 04
272 26	10,288 96			188 50	5,557 86
3,697 89	7,178 90		26,793 39		
3,470 78	1,648 48		16,076 54	52 62	
	3,476 49		42		
13,654 07	25,072 86		54,439 36	3,667 67	12,888 84
			109 60		6 86
			112,922 40		11 90
3,496 36	20,541 36		96,021 32	422 95	116 38
8,017 26	13,759 06		94,973 71	1,399 87	471 05
2,035 90	11,515 58		59,841 08	427 12	2,665 23

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Distributing Expenses—Continued.</i>		
Repairs to gas meters and regulators.....	\$1,011 59	\$1,404 33
Repairs to municipal street lighting system.....		5 36
Repairs to commercial arc lamps.....		62
Repairs to miscellaneous distribution equipment.....		80 74
Total distribution expenses.....	\$9,759 05	\$8,111 56
<i>Commercial Expenses.</i>		
New business expenses.....	\$2,013 68	\$7,030 39
Free installation expenses.....	328 56	396 52
Commercial department salaries and expenses.....	10,473 05	4,011 05
Commercial department indexing.....	823 35	769 87
Commercial department collections.....	516 34	1,220 34
Miscellaneous commercial expenses.....	463 17	655 18
Total commercial expenses.....	\$14,618 15	\$14,083 35
<i>General and Miscellaneous.</i>		
Salaries of general officers.....	\$3,260 00	\$1,620 33
Salaries of general office clerks.....	2,067 50	1,019 42
General office supplies and incidental expenses.....	748 59	958 66
Law expenses—general.....	447 00	27 64
Railroad Commission expenses.....	222 00	206 98
Injuries and damages.....	458 27	797 40
Relief department and expenses.....		
Gas franchise requirements.....	258 98	
Other general expenses.....	385 04	169 95
Insurance.....	167 04	590 34
Repairs to general structures.....		23 81
Repairs to general equipment—office equipment.....		138 42
Repairs to general equipment—shop equipment.....		14 67
Repairs to general equipment—store equipment.....		75
Repairs to general equipment—garage and stable equipment.....		124 98
Repairs to general equipment—miscellaneous.....		65
Repairs to telephone lines.....		
Repairs to roads, trestles and bridges.....		
Gas expenses transferred.....	Cr.	
Joint operating expenses.....	Cr.	
Undistributed adjustments—balance.....		
Extraordinary repairs.....		
Repairs charged to reserve.....	Cr.	
Total general and miscellaneous expenses.....	\$8,014 42	\$5,694 05
<i>Other Operating Expenses.</i>		
Residual expense.....		
Steam sales expense.....		
Total other operating expenses.....		
<i>Taxes.</i>		
Taxes.....	\$6,449 10	\$5,860 18
<i>General Amortization of Capital.</i>		
Amortization of franchises and patents.....	\$29 32	

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
\$2,773 33	\$20,262 42	-----	\$87,574 33	\$1,350 48	\$14,847 75
8 47	787 23	-----	4,099 64	-----	-----
255 98	210 23	-----	3,524 10	-----	-----
		-----	53,246 88	222 19	80 66
\$50,957 56	\$193,802 78	-----	\$730,890 62	\$11,916 69	\$53,518 94
\$12,274 40	\$58,733 26	-----	\$138,465 98	\$2,732 82	\$7,744 85
	2,862 21	-----	47,757 42	298 28	-----
11,048 19	76,305 07	-----	375,117 64	3,430 20	12,082 37
1,869 98	28,282 08	-----	41,297 72	1,082 35	4,156 78
4,131 83	76,926 76	-----	130,352 62	3,500 84	5,686 89
9,464 57	22,568 30	-----			
\$38,788 97	\$265,677 68	-----	\$732,991 38	\$11,044 49	\$29,670 89
\$900 00	\$47,707 57	\$10,975 76	\$55,482 97	\$7,200 00	\$25,887 55
	26,760 59	6,677 31	131,093 76	2,480 00	7,650 83
3,981 47	30,559 03	7,046 70	52,693 82	2,781 83	16,972 91
2,620 91	19,018 36	3,584 34	25,669 69	42 95	6,102 96
168 73	532 61	-----	775 09	28 25	513 10
101 39	5,296 70	2 00	37,632 80	-----	874 51
447 92	5,012 31	-----	11,047 77	-----	-----
3 65	571 42	-----		-----	-----
	31,715 61	1,036 43	51,608 98	1,619 76	4,798 74
2,440 74	1,185 52	3,007 70	9,408 20	1,625 72	5,790 91
856 39	5,674 08	-----		-----	1,505 73
31 89	607 18	-----	5 48	-----	125 44
		-----		12 15	-----
3 64		-----			22 12

60 13		-----			106 51

		-----			22,391 81

	2,295 87	-----			

\$11,616 86	\$172,345 11	\$32,330 24	\$375,418 56	\$15,790 66	\$47,959 50
	\$123,202 63	-----	-----	-----	\$21,399 50
		-----	-----	-----	
	\$123,202 63	-----	-----	-----	\$21,399 50
		-----	-----	-----	
\$10,179 96	\$195,733 02	\$45,524 89	\$493,098 94	\$8,638 36	\$45,759 12

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	Citrus Belt Gas Company	Coast Counties Gas and Electric Company
<i>Depreciation of Plant and Equipment.</i>		
Depreciation of production capital.....	\$6,257 64	-----
Depreciation of transmission capital.....	222 72	-----
Depreciation of distribution capital.....	11,825 64	-----
Depreciation of general capital.....	2,235 36	-----
Total general amortization of capital.....	\$20,570 68	² \$6,379 20
<i>Recapitulation of Expenses.</i>		
Production expenses	\$59,033 10	\$45,520 58
Transmission expenses	261 68	-----
Distribution expenses	9,759 05	8,111 56
Commercial expenses	14,618 15	14,083 35
General and miscellaneous expenses.....	8,014 42	5,694 05
Other operating expenses.....	-----	-----
Taxes	6,449 10	5,860 18
General amortization of capital.....	20,570 68	6,379 20
Total operating expenses.....	\$118,706 18	\$85,648 92

¹Credit item.²Not segregated.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Economic Gas Company	Los Angeles Gas and Electric Corporation	Midway Gas Company	Pacific Gas and Electric Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company
-----	\$166,904 71	-----	-----	\$6,154 00	-----
-----	2,275 56	-----	-----	-----	-----
-----	305,640 09	-----	-----	6,679 00	-----
-----	6,226 60	-----	-----	821 20	-----
-----	\$481,046 96	² \$184,059 36	² \$392,624 97	\$13,654 20	² \$48,336 00
\$84,643 68	\$1,096,299 06	\$93,110 87	\$2,752,295 67	\$29,317 39	\$246,003 71
-----	1,200 00	138,271 88	64,561 68	-----	10,240 21
50,957 56	193,802 78	-----	730,890 62	11,916 69	53,518 94
38,788 97	265,677 68	-----	732,991 38	11,044 49	29,670 89
11,616 86	172,345 11	32,330 24	375,418 56	15,790 66	47,959 50
-----	123,202 63	-----	-----	-----	21,399 50
10,179 96	195,733 02	45,524 89	493,098 94	8,638 36	45,759 12
-----	481,046 96	184,059 36	392,624 97	13,654 20	48,336 00
\$196,187 03	\$2,529,307 24	\$493,297 24	\$5,541,881 82	\$90,361 79	\$502,887 87

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>Production Expenses.</i>			
Superintendence	\$180 00	\$761 15	-----
Natural gas plant labor			-----
Natural gas plant supplies and ex- penses			-----
Steam plant labor		3,373 40	\$0 90
Steam plant supplies and expenses	89 54	216 70	-----
Generating plant labor	2,540 36	3,268 25	334 37
Generating plant supplies and expenses	457 83	1,743 82	20 24
Fuel for steam	165 45	2,877 68	-----
Oil or coal for gas	6,849 25	31,737 13	-----
Miscellaneous labor at works	724 12	3,600 93	181 90
Miscellaneous supplies and expenses at works	1,248 73	809 16	551 87
Gas from other sources	54,937 33		-----
Repairs to gas wells and derricks			-----
Repairs to gas plant buildings and general structures	32 56	535 21	2 65
Repairs to gas holders	411 35	76 69	-----
Repairs to furnaces, boilers and acces- sories	357 56	633 55	11 72
Repairs to gas generators	902 12	1,110 94	36 89
Repairs to purification apparatus	35 75	414 85	15 77
Repairs to gas plant equipment	1 18		-----
Repairs to gas engines			-----
Repairs to miscellaneous gas plant equipment	51 39	78 20	-----
Repairs to water gas sets and acces- sories			-----
Repairs to accessory equipment at works	105 68	1,289 91	64 47
Repairs to miscellaneous production equipment	3 06	25 42	-----
Total production expenses	\$69,093 26	\$52,552 99	\$1,220 78
<i>Transmission Expenses.</i>			
Transmission pumping	\$1,307 13		\$32 40
Patrolling and inspecting			-----
General labor and supplies	62		-----
Repairs to transmission mains	244 14		-----
Repairs to buildings and general structures			-----
Repairs to boosting apparatus and regulators			28 22
Repairs to miscellaneous transmission equipment	80		-----
Total transmission expenses	\$1,552 69		\$60 62
<i>Distributing Expenses.</i>			
Superintendence	\$1,490 76	\$1,695 61	-----
Setting and removing meters and regu- lators	2,019 41	1,681 45	\$95 29

*Sold to Southern California Edison Company November 30, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Southern California Gas Company	Southern Counties Gas Company of California	Valley Natural Gas Company	Ventura County Power Company ¹	Western States Gas and Electric Company	Total
\$5,869 09	\$321 50	-----	\$540 18	\$3,329 40	\$96,676 54
-----	-----	-----	-----	1,259 32	9,381 76
-----	-----	-----	-----	8,513 47	8,513 47
16,607 73	686 99	-----	-----	3,019 35	126,874 72
3,252 39	13 76	-----	-----	97 13	21,088 29
7,409 71	983 95	-----	3,624 03	5,369 15	266,691 20
4,831 56	-----	-----	1,081 97	1,818 46	51,060 48
7,639 79	2,108 43	-----	-----	1,406 49	196,500 60
112,568 06	8,048 38	-----	20,990 35	43,183 40	2,986,257 77
4,170 45	778 59	-----	253 73	477 29	129,379 18
2,620 03	740 95	-----	51 24	774 00	132,696 25
442,286 13	328,948 92	\$362,188 30	-----	1,567 86	1,652,072 51
-----	-----	-----	-----	1,684 87	5,314 04
665 46	1,116 52	-----	190 37	148 70	24,482 31
1,526 01	1,105 02	-----	37 14	146 85	26,462 06
2,980 10	1,070 62	-----	366 55	623 39	40,540 18
4,782 03	458 35	-----	570 30	872 79	74,178 29
626 48	140 64	-----	249 55	619 56	26,233 09
2,552 81	246 24	-----	69 28	120 95	5,778 75
-----	-----	-----	-----	-----	557 15
-----	451 01	-----	80 05	80	1,034 68
-----	-----	-----	-----	-----	2,822 61
768 76	8 60	-----	36 44	383 89	69,424 60
-----	228 89	-----	31 98	146 43	9,509 52
\$621,156 59	\$347,457 36	\$362,188 30	\$28,173 16	\$75,563 55	\$5,963,630 05
-----	\$9,507 21	\$44,096 05	\$4,619 15	-----	\$165,208 87
-----	1,531 42	2,558 25	589 86	-----	24,757 64
-----	730 04	1,677 97	104 22	-----	27,928 82
-----	792 97	587 51	575 63	-----	53,362 27
-----	2 44	63 35	5 21	-----	1,597 08
-----	1,472 22	-----	318 94	-----	7,741 35
-----	-----	915 48	79 38	-----	5,780 03
-----	\$14,036 30	\$49,898 61	\$6,292 39	-----	\$286,376 06
\$14,149 46	\$3,560 83	\$597 00	\$169 28	\$3,908 79	\$116,026 84
7,916 24	16,593 50	569 40	1,096 18	3,039 10	146,079 59

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>Distributing Expenses—Continued.</i>			
Inspecting and patrolling-----	\$141 64	\$221 95	\$35 24
Gas meter operations-----	484 25	86 46	-----
Commercial arc labor-----	4 06	-----	-----
Commercial arc supplies and repairs--	88 14	-----	-----
Commercial lamp installation and re- newals -----	77	-----	-----
Inspection and repairs to consumers installations -----	3,709 14	3,377 45	41 76
Municipal street arc labor-----	-----	-----	-----
Municipal street arc supplies-----	3 82	-----	-----
General labor and supplies-----	39 80	207 19	41 50
Repairs to distribution mains-----	4,458 74	1,006 05	16 30
Repairs to gas services-----	1,218 13	179 95	50 19
Repairs to gas meters and regulators	1,558 04	1,112 87	21 08
Repairs to municipal street lighting system -----	1 41	-----	-----
Repairs to commercial arc lamps-----	6 28	-----	-----
Repairs to miscellaneous distribution equipment -----	557 40	-----	-----
Total distribution expenses-----	\$15,781 79	\$9,209 08	\$301 36
<i>Commercial Expenses.</i>			
New business expenses-----	\$2,774 39	\$3,241 77	-----
Free installation expenses-----	376 86	11 40	-----
Commercial department salaries and expenses -----	5,776 73	3,694 55	\$204 93
Commercial department indexing-----	1,446 40	1,001 95	71 84
Commercial department collections-----	2,089 94	1,774 54	41 58
Miscellaneous commercial expenses-----	-----	69 41	5 26
Total commercial expenses-----	\$12,464 32	\$9,793 62	\$323 61
<i>General and Miscellaneous Expenses.</i>			
Salaries of general officers-----	\$4,743 65	\$1,603 27	\$165 80
Salaries of general office clerks-----	2,302 52	1,226 30	59 69
General office supplies and incidental expenses -----	2,368 94	3,105 60	238 16
Law expenses—general -----	-----	36 45	-----
Railroad Commission expenses-----	-----	1,136 49	-----
Injuries and damages-----	-----	477 99	-----
Relief department and expenses-----	-----	159 71	-----
Gas franchise requirements-----	-----	-----	-----
Other general expenses-----	-----	4,388 84	-----
Insurance -----	-----	861 54	-----
Repairs to general structures-----	35 00	329 19	3 03
Repairs to general equipment—	-----	-----	-----
Office equipment -----	-----	-----	-----
Shop equipment -----	-----	-----	-----
Store equipment -----	-----	-----	-----
Garage and stable equipment-----	-----	-----	-----
Miscellaneous -----	-----	-----	-----
Repairs to telephone lines-----	-----	-----	-----
Repairs to roads, trestles and bridges-----	-----	-----	-----

¹Credit item.²Sold to Southern California Edison Company November 30, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Southern California Gas Company	Southern Counties Gas Company of California	Valley Natural Gas Company	Ventura County Power Company ²	Western States Gas and Electric Company	Total
\$360 75	\$1,297 68	\$1,048 10	\$110 80	\$48 83	\$39,424 00
2,551 32	-----	5,646 12	13 47	1,684 98	27,188 37
362 87	-----	1,381 28	-----	-----	39,772 68
589 27	5,186 98	-----	-----	-----	27,249 86
-----	99 51	-----	1 45	-----	3,578 64
23,022 60	19,809 66	-----	885 21	1,877 46	166,676 56
-----	-----	-----	-----	-----	116 71
-----	-----	-----	-----	-----	112,938 12
4,304 95	8,371 21	-----	137 58	512 28	138,083 82
25,785 67	13,961 72	63 97	988 38	2,205 66	167,885 50
4,600 05	3,878 92	-----	1,072 95	2,378 53	90,065 32
14,628 57	22,945 20	1,277 64	430 53	1,030 98	172,229 14
-----	-----	1,234 55	-----	-----	5,340 96
-----	20 40	-----	-----	-----	4,347 10
-----	22,129 58	-----	106 40	161 90	77,051 96
\$98,271 75	\$117,855 19	\$11,818 06	\$5,012 23	\$16,848 51	\$1,334,055 17
\$21,645 48	\$17,202 98	\$433 40	\$322 49	\$2,580 90	\$277,196 79
783 80	1,173 52	-----	-----	1,500 37	55,488 94
41,692 78	53,111 28	927 71	1,689 42	3,906 56	603,471 53
10,370 14	7,826 42	717 83	632 75	1,292 36	101,641 82
13,645 04	15,753 81	474 80	725 80	2,249 70	259,090 83
-----	3,961 58	656 82	209 10	-----	38,053 39
\$88,137 24	\$99,029 59	\$3,210 56	\$3,579 56	\$11,529 89	\$1,334,943 30
\$17,831 68	\$17,666 65	\$4,850 00	\$946 15	\$10,614 81	\$211,456 24
19,311 19	10,023 97	2,464 45	769 18	6,581 69	220,488 40
14,268 02	32,158 10	5,440 49	1,115 07	7,273 16	181,710 55
6,484 86	5,152 05	338 00	65 25	1,715 25	71,305 71
-----	465 54	1,688 56	311 81	296 98	6,346 14
4,930 02	616 98	-----	-----	-----	51,188 06
-----	-----	-----	-----	-----	16,667 71
292 61	-----	-----	-----	-----	1,126 66
11,448 46	570 00	1,531 77	14 85	942 38	110,230 81
4,605 60	10,432 87	183 89	407 20	2,735 95	43,443 22
588 27	-----	88 66	47 88	26 72	9,178 76
195 77	-----	-----	35	78 02	1,182 55
-----	-----	-----	-----	-----	26 82
-----	-----	823 61	57 69	-----	26 51
-----	-----	32 15	-----	1 50	1,006 28
-----	-----	-----	54 29	-----	200 94
-----	-----	-----	-----	-----	54 29

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Southern California Edison Company
<i>General and Miscellaneous Expenses—Cont.</i>			
Gas expenses transferred.....Cr.	\$22 95		
Joint operating expenses.....Cr.			
Undistributed adjustments—balance		\$140 67	
Extraordinary repairs	5 79		
Repairs charged to reserve.....Cr.	15 79		
Total general and miscellaneous expenses	\$9,427 16	\$13,184 71	\$466 68
<i>Other Operating Expenses.</i>			
Residual expense			
Steam sales expense			
Total other operating expenses			
<i>Taxes.</i>			
Taxes	\$8,787 44	\$7,608 58	\$441 82
<i>General Amortization of Capital.</i>			
Amortization of franchises and patents			
<i>Depreciation of Plant and Equipment.</i>			
Depreciation of production capital.....	\$771 76		
Depreciation of transmission capital	115 72		
Depreciation of distribution capital	3,906 16		
Depreciation of general capital.....	61 05		
Total general amortization of capital	\$4,854 69	\$20,020 77	
<i>Recapitulation of Expenses.</i>			
Production expenses	\$69,093 26	\$52,552 99	\$1,220 78
Transmission expenses	1,552 69		60 62
Distribution expenses	15,781 79	9,209 08	301 36
Commercial expenses	12,464 32	9,793 62	323 61
General and miscellaneous expenses	9,427 16	13,184 71	466 68
Other operating expenses			
Taxes	8,787 44	7,608 58	441 82
General amortization of capital	4,854 69	20,020 77	
Total operating expenses	\$121,961 35	\$112,369 75	\$2,814 87

¹Credit item.²Not segregated.³Sold to Southern California Edison Company November 30, 1917.⁴Includes numerous utilities not segregated to accounts aggregating \$762,673.23.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Southern California Gas Company	Southern Counties Gas Company of California	Valley Natural Gas Company	Ventura County Power Company ³	Western States Gas and Electric Company	Total
				¹ \$327 21	¹ \$22,741 97
					¹² 436 54
			\$1,100 00		1,105 79
			¹⁴ 10		¹⁹ 89
\$79,956 48	\$77,086 16	\$17,441 58	\$4,875 62	\$29,939 25	\$901,547 04
\$174 67					\$144,776 80
\$174 67					\$144,776 80
\$60,022 48	\$43,886 20	\$36,776 93	\$3,773 03	\$19,865 94	\$992,405 99
					\$29 32
		\$318 79			\$180,406 90
		39,128 83			41,742 83
		2,787 84			330,838 73
		1,099 18			10,443 39
² \$104,934 52		\$43,334 64	² \$6,318 51		⁴ \$1,326,134 50
\$621,156 59	\$347,457 36	\$362,188 30	\$28,173 16	\$75,563 55	\$5,963,630 05
	14,036 30	49,898 61	6,292 39		286,376 06
98,271 75	117,855 19	11,818 06	5,012 23	16,848 51	1,334,055 17
88,137 24	99,029 59	3,210 56	3,579 56	11,529 89	1,334,943 30
79,956 48	77,086 16	17,441 58	4,875 62	29,939 25	901,547 04
174 67					144,776 80
60,022 48	43,886 20	36,776 93	3,773 03	19,865 94	992,405 99
104,934 52		43,334 64	6,318 51		1,326,134 50
\$1,052,653 73	\$699,350 80	\$524,668 68	\$58,024 50	\$153,747 14	\$12,283,868 91

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Central California Gas Company ¹
<i>Production Expenses.</i>	
Superintendence
Natural gas plant—labor and supplies
Steam plant labor and supplies
Gas generation labor and supplies
Fuel for steam
Oil or coal for gas
Miscellaneous labor and supplies
Gas from other sources
Repairs to gas wells and derricks
Repairs to structures and holders
Repairs to furnaces, boilers and accessories
Repairs to gas plant equipment
Repairs to miscellaneous production equipment
Total production expenses
<i>Transmission Expenses.</i>	
Transmission pumping
General labor and supplies
Repairs to mains and structures
Repairs to transmission equipment
Total transmission expenses
<i>Distribution Expenses.</i>	
Superintendence
Setting and removing meters and regulators
Inspecting and patrolling
Gas meter operations
Commercial lamp labor and supplies
Inspection and repairs to consumers' installations
Municipal street lamp labor and supplies
General labor and supplies
Repairs to mains and services
Repairs to gas meters and regulators
Repairs to municipal street lighting system
Repairs to commercial arc lamps
Repairs to miscellaneous distribution equipment
Total distribution expenses
<i>Commercial Expenses.</i>	
Promotion
Commercial department supplies and expenses
Total commercial expenses
<i>General and Miscellaneous Expenses.</i>	
Salaries and expenses of general officers
Law expenses—general
Railroad Commission expenses
Injuries and damages
Relief department and expenses
Gas franchise requirements

¹In hands of receiver. Records incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Hanford Gas and Power Company	Imperial Valley Gas Company	Modesto Gas Company	Northern California Power Company Consolidated
\$415 00	\$307 52	\$1,395 00	\$1,430 65	\$3,750 00	\$151 93
827 32	1,459 42	1,492 90	2,934 20	2,302 95	
7,240 32	2,569 78	2,069 18	2,735 50	1,949 00	4,037 04
847 48	2,871 90	1,005 20	60	162 21	846 67
20,915 19	11,026 13	4,780 13	20,482 60	7,864 81	10,251 48
1,671 13	2,120 69	326 83	865 87	916 06	3,236 66
78 10	183 41	181 80	14 31	286 75	265 96
920 62	925 46		285 04	237 82	233 09
946 17	976 21	38 19	495 74	822 89	702 24
44 54	71 00		110 82		19 45
\$33,905 87	\$22,511 52	\$11,289 23	\$29,355 33	\$18,292 49	\$19,744 52
	\$639 10		\$1,556 85		
	86 46		312 37		
	324 11		205 01		
	439 07		49 02		\$98 23
	\$1,488 74		\$2,123 25		\$98 23
\$894 29	\$310 94	\$340 00	\$615 10		\$461 15
1,244 33	1,054 64	1,538 35	1,116 44	\$436 55	634 52
	1 28		44 97		92 18
	42 99		1 71	132 85	160 29
45 98	1,431 25			385 09	25 89
581 34	1,305 34		6 30	436 10	443 02
				1,384 16	5 20
44 06	517 40		58 10		3 72
674 98	453 53	222 47	539 57	4 05	611 18
723 59	188 18	120 00	475 34	297 65	352 14
39 65	10 75				
107 64		808 78	546 89	1,059 49	180 42
\$4,355 86	\$5,316 30	\$3,029 60	\$3,404 42	\$4,135 94	\$2,969 71
\$557 88	\$3,875 31	\$516 27	\$718 61	\$1,158 79	\$365 93
2,854 87	6,033 73		801 63	132 80	2,647 29
\$3,412 75	\$9,909 04	\$516 27	\$1,520 24	\$1,291 59	\$3,013 22
\$2,306 78	\$2,987 11	\$2,409 13	\$5,792 63	\$6,186 16	\$1,440 71
3 02	25 38	615 75	33 95	420 00	285 83
1,135 20					16 75
	2 00		87 98		

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Central California Gas Company ¹
<i>General and Miscellaneous Expenses—Continued.</i>	
Other general expenses.....	-----
Insurance	-----
Repairs to miscellaneous equipment.....	-----
Gas expenses transferred.....	Cr. -----
Joint operating expenses.....	Cr. -----
Undistributed adjustments—balance	-----
Extraordinary repairs	-----
Repairs charged to reserves.....	Cr. -----
Total general and miscellaneous expenses.....	-----
<i>Other Operating Expenses.</i>	
Other expenses	-----
<i>Taxes.</i>	
Taxes	-----
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	-----
Depreciation of plant and equipment.....	-----
Total general amortization of capital.....	-----
<i>Recapitulation of Expenses.</i>	
Production expenses	-----
Transmission expenses	-----
Distribution expenses	-----
Commercial expenses	-----
General and miscellaneous expenses.....	-----
Other operating expenses.....	-----
Taxes	-----
General amortization of capital.....	-----
Total operating expenses.....	-----

¹In hands of receiver. Records incomplete.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Hanford Gas and Power Company	Imperial Valley Gas Company	Modesto Gas Company	Northern California Power Company Consolidated
\$16 17	\$188 12		\$10 20	\$467 00	\$140 95
1,274 08	313 36	\$216 50	192 28	359 43	
217 96	14 70		619 55		
64					
\$4,953 85	\$3,530 67	\$3,241 38	\$6,736 59	\$7,432 59	\$1,884 24
\$3,290 71	\$3,632 14	\$1,349 17	\$2,389 71	\$2,551 52	\$1,875 43
\$6,827 28	\$4,946 51	\$2,089 08		\$4,078 80	
\$6,827 28	\$4,946 51	\$2,089 08		\$4,078 00	
\$33,905 87	\$22,511 52	\$11,289 23	\$29,355 33	\$18,292 49	\$19,744 52
	1,488 74		2,123 25		98 23
4,355 86	5,316 30	3,029 60	3,404 42	4,135 94	2,969 71
3,412 75	9,909 04	516 27	1,520 24	1,291 59	3,013 22
4,953 85	3,530 67	3,241 38	6,736 59	7,432 59	1,884 24
3,290 71	3,632 14	1,349 17	2,389 71	2,551 52	1,875 43
6,827 28	4,946 51	2,089 08		4,078 80	
\$56,746 32	\$51,334 92	\$21,514 73	\$45,529 54	\$37,782 93	\$29,585 35

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Ontario- Upland Gas Company ¹
<i>Production Expenses.</i>	
Superintendence	\$447 00
Natural gas plant—labor and supplies	
Steam plant labor and supplies	
Gas generation labor and supplies	1,449 96
Fuel for steam	
Oil or coal for gas	5,627 44
Miscellaneous labor and supplies	524 49
Gas from other sources	
Repairs to gas wells and derricks	
Repairs to structures and holders	
Repairs to furnaces, boilers and accessories	
Repairs to gas plant equipment	
Repairs to miscellaneous production equipment	22 92
Total production expenses	\$8,071 81
<i>Transmission Expenses.</i>	
Transmission pumping	
General labor and supplies	
Repairs to mains and structures	
Repairs to transmission equipment	
Total transmission expenses	
<i>Distribution Expenses.</i>	
Superintendence	\$481 00
Setting and removing meters and regulators	509 97
Inspecting and patrolling	
Gas meter operations	120 57
Commercial lamp labor and supplies	
Inspection and repairs to consumers' installations	494 44
Municipal street lamp labor and supplies	
General labor and supplies	273 84
Repairs to mains and services	38 93
Repairs to gas meters and regulators	49 13
Repairs to municipal street lighting system	
Repairs to commercial arc lamps	
Repairs to miscellaneous distribution equipment	
Total distribution expenses	\$1,967 88
<i>Commercial Expenses.</i>	
Promotion	\$516 36
Commercial department supplies and expenses	1,237 62
Total commercial expenses	\$1,753 98
<i>General and Miscellaneous Expenses.</i>	
Salaries and expenses of general officers	\$1,863 77
Law expenses—general	33 75
Railroad Commission expenses	7 35
Injuries and damages	80 00
Relief department and expenses	
Gas franchise requirements	

¹Sold to Southern Counties Gas Company, September 1, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

River Bend Gas and Water Company	Santa Maria Gas and Power Company	Western Fuel Gas and Power Company	Total
\$592 93			\$8,490 03
73 18			9,089 97
2,838 53			24,889 31
			5,734 06
11,899 15			92,846 93
1,234 30		\$444 58	11,340 61
	\$11,702 43	15,349 25	27,051 68
			1,010 33
167 69			2,769 72
949 26			4,930 70
40 90			309 63
\$17,795 94	\$11,702 43	\$15,793 83	\$188,462 97
\$1,205 42	\$4,104 40		\$7,505 77
4 26			403 09
49 10	1,850 20		2,428 42
	2,517 97		3,104 29
\$1,258 78	\$8,472 57		\$13,441 57
\$592 93		\$496 00	\$4,191 41
24 03		896 44	7,455 27
			138 43
22 40			480 81
138 38		107 91	2,134 50
528 44		394 74	4,189 72
344 78			1,734 14
10		542 20	1,439 42
53 90	\$1,014 01	315 34	3,927 96
52 64	137 85	494 34	2,890 86
	306 12		306 12
		7 76	58 16
16 09	7,959 87	107 44	10,786 62
\$1,773 69	\$9,417 85	\$3,362 17	\$39,733 42
\$1,501 09		\$15 96	\$9,226 20
2,225 87		1,900 73	17,834 54
\$3,726 96		\$1,916 69	\$27,060 74
\$2,665 97	\$9,779 70	\$4,716 80	\$40,148 76
50			1,418 18
			1,159 30
			169 98
15 00		60 58	75 58

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS COMPANIES OPER

	Ontario- Upland Gas Company ¹
<i>General and Miscellaneous Expenses—Continued.</i>	
Other general expenses.....	\$61 48
Insurance	262 76
Repairs to miscellaneous equipment.....	
Gas expenses transferred.....Cr.	
Joint operating expenses.....Cr.	
Undistributed adjustments—balance	
Extraordinary repairs	
Repairs charged to reserves.....Cr.	
Total general and miscellaneous expenses.....	\$2,309 11
<i>Other Operating Expenses.</i>	
Other expenses	
<i>Taxes.</i>	
Taxes	\$2,740 71
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
Depreciation of plant and equipment.....	\$2,024 00
Total general amortization of capital.....	\$2,024 00
<i>Recapitulation of Expenses.</i>	
Production expenses	\$8,071 81
Transmission expenses	
Distribution expenses	1,967 88
Commercial expenses	1,753 98
General and miscellaneous expenses.....	2,309 11
Other operating expenses.....	
Taxes	2,740 71
General amortization of capital.....	2,024 00
Total operating expenses.....	\$18,867 49

¹Sold to Southern Counties Gas Company, September 1, 1917.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

River Bend Gas and Water Company	Santa Maria Gas and Power Company	Western Fuel Gas and Power Company	Total	
	\$4,032 65	\$149 61	\$5,066 18	
\$64 08	434 30	31 80	3,148 59	
226 40	2,357 41	363 06	3,799 08	
176 02			176 66	
\$3,147 97	\$16,604 06	\$5,321 85	\$55,162 31	
\$749 15	\$4,540 72	\$2,554 57	\$25,673 83	
	\$15,800 59	\$8,676 72	\$44,442 98	
	\$15,800 59	\$8,676 72	\$44,442 98	
\$17,795 94	\$11,702 43	\$15,793 83	\$188,462 97	
1,258 78	8,472 57		13,441 57	
1,773 69	9,417 85	3,362 17	39,733 42	
3,726 96		1,916 69	27,060 74	
3,147 97	16,604 06	5,321 85	55,162 31	
749 15	4,540 72	2,554 57	25,673 83	
	15,800 59	8,676 72	44,442 98	
\$28,452 49	\$66,538 22	\$37,625 83	\$393,977 82	

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" GAS COMPANIES OPER

	Beverly Hills Utilities Company	Central Natural Gas Company
Production expenses and repairs to capital.....	\$4,095 20	\$37 15
Transmission expenses and repairs to capital.....		
Distribution expenses and repairs to capital.....	148 06	303 64
Commercial department labor, supplies and ex- penses	17 00	660 00
Salaries and expenses of general officers.....	168 55	2,400 00
Miscellaneous general expenses.....	6 05	66 35
Miscellaneous general expenses—repairs and ad- justments		
Other expenses		
Taxes	17	446 95
Depreciation, etc.		400 00
Total operating expenses.....	\$4,435 03	\$4,314 09

¹Sold to Southwestern Gas Company May 1, 1917.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" GAS COMPANIES OPER

	Needles Gas and Electric Company	Oakdale Gas Company	Producers Gas and Fuel Company
Production expenses and repairs to capital	\$5,455 15	\$4,795 47	\$8,792 25
Transmission expenses and repairs to capital			
Distribution expenses and repairs to capital	1,156 02	1,288 74	1,218 12
Commercial department labor, supplies and expenses	981 05		162 07
Salaries and expenses of general officers	1,093 40	2,749 43	1,407 39
Miscellaneous general expenses.....	1,185 15	524 63	165 00
Miscellaneous general expenses—re- pairs and adjustments.....			
Other expenses			
Taxes	1,165 59	814 76	1,065 41
Depreciation, etc.	1,176 38		
Total operating expenses.....	\$12,212 74	\$10,173 03	\$12,810 24

¹From May 1, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coalinga Gas and Power Company	Fowler Gas Company	Hemet- San Jacinto Gas Company ¹	Madera Gas Company	Midland Counties Public Service Corporation	Napa Valley Electric Company
\$5,342 49	\$1,941 53	\$1,452 88	\$5,324 96	\$6,005 48	-----
-----	-----	-----	-----	1,387 13	-----
1,312 67	198 10	-----	1,097 53	3,275 27	\$3,389 64
1,275 73	429 86	417 35	1,543 25	3,651 45	-----
1,897 50	-----	-----	1,150 00	1,036 37	601 73
1,017 31	-----	467 55	-----	107 68	444 67
-----	-----	-----	1,262 93	-----	-----
956 55	199 68	164 14	792 25	1,176 95	152 00
2,117 07	-----	-----	1,053 97	6,242 57	-----
\$13,919 32	\$2,769 17	\$2,501 92	\$12,224 89	\$22,882 90	\$4,588 04

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Rochester Oil Company	Southwestern Gas Company ¹	Turlock Gas Company	Ukiah Gas Company	West Side Gas Company	Total
\$115 98	\$3,601 30	\$5,101 50	\$5,359 64	\$8,715 51	\$66,136 49
1,028 50	-----	-----	-----	360 00	2,775 63
1,509 30	701 86	1,430 32	2,426 60	9,079 13	28,535 00
66 85	868 10	1,869 92	-----	5,644 43	17,587 06
326 27	-----	-----	-----	3,758 50	16,589 14
73 64	387 85	1,352 27	-----	1,918 42	7,716 57
-----	-----	-----	-----	27 00	1,289 93
-----	65 70	-----	-----	-----	65 70
260 52	324 45	956 61	533 94	1,971 72	10,981 69
2,174 04	-----	2,500 00	1,000 00	-----	16,664 03
\$5,555 10	\$5,949 26	\$13,210 62	\$9,320 18	\$31,474 71	\$168,341 24

ELECTRIC COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Alturas Electric Power Company	Amador Electric Light and Power Company	Bay Point Light and Power Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$314,344 71	\$75,548 32	\$5,250 00
Fixed capital installed since December 31, 1912	7,469 42	53,389 54	3,705 17
Total fixed capital.....	\$321,814 13	\$128,937 86	\$8,955 17
Cash and deposits.....	1,192 11	4,104 28	27 50
Notes receivable	213 70	1,915 74	500 00
Accounts receivable	23,051 46	11,380 40	-----
Other current assets.....	-----	562 80	-----
Investments	750 81	-----	-----
Treasury securities	-----	-----	-----
Working assets	2,169 21	44,030 36	302 50
Prepaid expenses	-----	35 68	-----
Unamortized discount on securities and expenses	5,968 87	36,000 00	750 00
Miscellaneous	333 98	200 49	-----
Corporate deficit	-----	-----	-----
Totals	\$355,494 27	\$227,167 61	\$10,535 17
<i>Liabilities.</i>			
Capital stock	\$250,000 00	\$90,000 00	\$6,000 00
Funded debt	60,000 00	60,000 00	-----
Notes payable	11,269 00	-----	2,276 47
Accounts payable	6,300 68	20,681 11	830 00
Interest and taxes accrued.....	2,419 05	4,573 10	-----
Miscellaneous	1,641 50	-----	-----
Reserves	11,034 98	35,739 27	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	12,829 06	16,174 13	1,428 70
Totals	\$355,494 27	\$227,167 61	\$10,535 17

¹Includes water.²See water table.³Includes telephone.⁴Credit item.⁵Includes bond security deposit of \$1,172,000.00.⁶Includes underlying bonds \$1,172,000.00 and assessments \$538,230.00.

No. 1.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Beverly Hills Utilities Company ²	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company ¹	California Telephone and Light Company ³	California-Oregon Power Company ¹	California Electric Generating Company
-----	\$32,294 53	\$62,736 38	\$1,199,253 64	\$15,628,813 72	\$4,389,185 50
-----	2,984 39	4,267 78	364,796 74	833,954 96	5,424 91
-----	\$35,278 92	\$67,004 16	\$1,564,050 38	\$16,462,768 68	\$4,394,610 41
-----	4,772 04	222 31	22,620 81	*11,642 44	1,425 21
-----	174 72	187 28	2 196 98	1,393 15	-----
-----	11,928 87	612 68	17,452 43	387,492 27	92,795 49
-----	408 61	-----	-----	-----	7,700 00
-----	-----	207 75	-----	-----	-----
-----	6,695 56	-----	13,867 31	1,717,000 00	-----
-----	53 05	-----	5,067 46	53,370 43	148 20
-----	-----	-----	-----	3,981 65	-----
-----	712 27	-----	42,257 16	-----	4,248,700 00
-----	2,314 52	-----	7,562 37	°1,174,720 67	-----
-----	-----	-----	-----	589,229 94	-----
-----	\$62,338 56	\$68,234 18	\$1,675,074 90	\$20,378,314 35	\$8,745,379 31
-----	\$15,600 00	\$52,000 00	\$1,110,486 66	\$10,000,000 00	\$7,500,000 00
-----	4,500 00	-----	468,200 00	5,600,000 00	1,029,000 00
-----	-----	-----	4,872 70	-----	-----
-----	2,286 00	1,690 30	14,357 01	60,160 50	135 00
-----	605 86	80 76	8,653 07	684,218 07	29,870 50
-----	-----	10 00	2,580 87	°1,772,935 41	-----
-----	7,948 44	-----	33,905 46	552,513 27	-----
-----	-----	-----	-----	-----	112,000 00
-----	-----	-----	-----	1,708,487 10	-----
-----	31,398 26	14,453 12	32,019 13	-----	74,373 81
-----	\$62,338 56	\$68,234 18	\$1,675,074 90	\$20,378,314 35	\$8,745,379 31

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Callistoga Electric Company	California Power and Manufacturing Company	City Electric Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$13,500 00	-----	\$7,991,441 01
Fixed capital installed since December 31, 1912	28,762 59	\$67,120 52	2,151,649 40
Total fixed capital.....	\$42,262 59	\$67,120 52	\$10,143,090 41
Cash and deposits.....	1,094 76	619 29	72,337 53
Notes receivable	-----	-----	73,595 39
Accounts receivable	3,171 13	1,988 70	98,530 19
Other current assets	-----	-----	-----
Investments	-----	173,783 97	1,000 00
Treasury securities	-----	-----	-----
Working assets	-----	1,192 98	11,443 55
Prepaid expenses	102 94	335 98	46,085 41
Unamortized discount on securities and expenses	-----	2,469 55	155,328 42
Miscellaneous	1,963 95	-----	49,282 78
Corporate deficit	-----	19,981 81	-----
Totals	\$48,595 37	\$267,492 80	\$10,650,693 68
<i>Liabilities.</i>			
Capital stock	\$13,500 00	\$500 00	\$5,000,000 00
Funded debt	-----	-----	2,668,000 00
Notes payable	19,917 39	215,191 78	-----
Accounts payable	3,422 65	7,177 10	965,379 37
Interest and taxes accrued.....	-----	40,264 07	68,366 00
Miscellaneous	-----	610 05	59,028 20
Reserves	3,595 84	3,749 80	375,434 79
Income invested since December 31, 1912, in fixed capital.....	-----	-----	92,445 00
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	8,159 49	-----	1,422,040 32
Totals	\$48,595 37	\$267,492 80	\$10,650,693 68

¹Includes installments of \$557.50.²See water table.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Corona Gas and Electric Light Company	Del Mar Water, Light and Power Company ²
\$11,865 77	\$2,578,700 70	\$1,022,598 96	-----	\$72,042 01	-----
341,458 20	280,978 61	209,484 08	\$2,115,567 07	26,724 83	-----
\$353,323 97	\$2,859,679 31	\$1,232,083 04	\$2,115,567 07	\$98,766 84	-----
11,672 85	17,303 22	20,151 66	11,117 98	36,136 43	-----
626 43	2,652 34				-----
149,574 01	75,944 42	35,049 73	153,883 46	14,506 09	-----
2,630 26	158 36			898 02	-----
-----	865,138 36	11,378 00			-----
			50,500 00		-----
15,229 92	181,162 40	25,277 63	3,948 59	3,517 95	-----
77 20	788 66	14,254 79		31 69	-----

235,553 04	18,560 36	4,831,999 48	1,218 50	6,135 96	-----
278,048 05	25,643 33	646 71	-----	724 32	-----
-----	-----	-----	-----	-----	-----
\$1,046,735 73	\$4,047,030 76	\$6,170,841 04	\$2,336,235 60	\$160,717 30	-----

\$300,000 00	\$2,100,657 50	\$5,000,000 00	\$10,000 00	\$50,000 00	-----
300,000 00	1,639,000 00	900,000 00	2,239,000 00	58,500 00	-----
66,706 51	115,333 11				-----
304,396 27	35,641 81	66,638 72	35,709 86	1,211 28	-----
20,600 58	31,185 72	30,490 78	25,180 00	3,135 02	-----
-----	-----	930 00	-----		-----
106 48	93,611 01	71,965 20	-----	13,106 81	-----
-----	-----	-----	-----	-----	-----
54,925 89	31,601 61	100,816 34	26,345 74	34,764 19	-----
-----	-----	-----	-----	-----	-----
\$1,016,735 73	\$4,047,030 76	\$6,170,841 04	\$2,336,235 60	\$160,717 30	-----

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Fort Bragg Electric Company	Great Western Power Company	Great Western Power Company of California
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913-----	\$125,892 37	\$41,848,615 62	-----
Fixed capital installed since December 31, 1912 -----	40,564 95	4,125,625 73	\$124,180 56
Total fixed capital-----	\$166,457 32	\$45,974,241 35	\$124,180 56
Cash and deposits-----	7,462 06	573,550 55	9,392 59
Notes receivable-----	30,000 00	150,251 39	-----
Accounts receivable-----	6,134 69	1,157,563 48	50,025 86
Other current assets-----	-----	2,005 63	43,475 00
Investments-----	250 00	3,046,858 11	32,063,700 00
Treasury securities-----	30,500 00	2,407,000 00	-----
Working assets-----	8,196 16	330,906 96	1,711 81
Prepaid expenses-----	28 47	77,756 67	1,123 72
Unamortized discount on securities and expenses-----	-----	2,771,388 25	399,605 93
Miscellaneous-----	-----	135,238 48	1,179 78
Corporate deficit-----	-----	-----	-----
Totals-----	\$249,028 70	\$56,626,760 87	\$32,692,035 69
<i>Liabilities.</i>			
Capital stock-----	\$100,000 00	\$27,500,000 00	\$27,510,210 53
Funded debt-----	48,000 00	24,552,000 00	4,990,300 00
Notes payable-----	52,932 58	713,750 00	-----
Accounts payable-----	12,005 82	338,140 32	34,008 94
Interest and taxes accrued-----	2,077 21	662,245 44	67,426 58
Miscellaneous-----	-----	1,455,866 69	85,250 00
Reserves-----	20,000 00	49,795 15	32 45
Income invested since December 31, 1912, in fixed capital-----	-----	83,520 00	-----
Appreciation of fixed capital-----	-----	-----	-----
Corporate surplus-----	14,013 09	1,271,443 27	4,807 19
Totals-----	\$249,028 70	\$56,626,760 87	\$32,692,035 69

¹Credit item.²See gas table.³Includes gas and water.⁴Includes installments of \$100,050.00.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Holton Power Company	Lassen Electric Company	Lompoc Light and Company	Los Angeles Gas and Electric Corporation ²	Mendocino Electric Light and Power Company	Midland Counties Public Service Corporation ²
\$1,575,154 52	\$50,687 94	\$46,970 16	-----	\$27,402 38	\$1,828,619 93
362,639 92	21,230 38	4,145 57	-----	4,713 70	320,697 16
\$1,937,794 44	\$71,918 32	\$51,115 73	-----	\$32,116 08	\$2,149,317 09
50,447 46	201 75	44 16	-----	435 75	16,988 42
273 10	-----	-----	-----	-----	15,772 27
110,047 45	1,999 50	3,497 08	-----	2,688 03	75,281 85
1,233 99	-----	-----	-----	-----	-----
209,707 86	-----	-----	-----	10,000 00	7,010 00
50,372 37	479 49	616 25	-----	-----	96,987 24
1,399 24	86 66	36 56	-----	-----	453 30
266,000 00	-----	-----	-----	-----	47,673 43
89,207 80	-----	-----	-----	-----	380,609 99
-----	-----	66 59	-----	-----	64,166 19
\$2,716,483 71	\$74,685 72	\$55,376 37	-----	\$45,239 86	\$2,854,259 78
\$1,250,000 00	\$25,000 00	\$38,375 00	-----	\$25,000 00	⁴ \$1,100,550 00
937,500 00	-----	-----	-----	-----	864,000 00
163,597 41	20,600 00	16,000 00	-----	-----	377,398 52
277,932 58	41 55	-----	-----	1,314 57	297,033 63
21,380 74	1,276 84	1,001 37	-----	160 19	35,083 07
15,303 12	-----	-----	-----	-----	480 73
2,066 56	13,498 06	-----	-----	-----	179,713 83
-----	-----	-----	-----	-----	-----
48,703 30	14,269 27	-----	-----	18,765 10	-----
\$2,716,483 71	\$74,685 72	\$55,376 37	-----	\$15,239 86	\$2,854,259 78

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Middle Yuba Hydro-Electric Power Company	Mountain Light and Water Company ²	Mt. Konocti Light and Power Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$79,109 60	-----	\$41,212 27
Fixed capital installed since December 31, 1912	6,595 15	-----	35,539 93
Total fixed capital.....	\$85,704 75	-----	\$76,752 20
Cash and deposits.....	4,621 97	-----	1,333 73
Notes receivable	-----	-----	6,000 00
Accounts receivable	329 82	-----	1,422 71
Other current assets.....	-----	-----	-----
Investments	-----	-----	1,200 00
Treasury securities	218,400 00	-----	25,000 00
Working assets	1,551 16	-----	-----
Prepaid expenses	-----	-----	-----
Unamortized discount on securities and expenses	-----	-----	-----
Miscellaneous	2,848 02	-----	-----
Corporate deficit	160,527 49	-----	100 96
Totals	\$503,983 21	-----	\$111,809 60
<i>Liabilities.</i>			
Capital stock	\$400,000 00	-----	\$100,000 00
Funded debt	-----	-----	-----
Notes payable	101,239 20	-----	-----
Accounts payable	2,744 01	-----	-----
Interest and taxes accrued.....	-----	-----	326 03
Miscellaneous	-----	-----	-----
Reserves	-----	-----	11,483 57
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	-----	-----	-----
Totals	\$503,983 21	-----	\$111,809 60

¹Includes gas.²See water table.³Includes gas and telephone.⁴Includes water and telephone.⁵Includes gas and water.⁶Includes water.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Mt. Whitney Power and Electric Company	Napa Valley Electric Company ¹	Needles Gas and Electric Company ³	Northern California Power Company Consolidated ⁴	Novato Utilities Company ⁵	Ojai Power Company ⁶
\$4,433,943 70	\$100,261 64	\$159,201 67	\$9,406,727 60	-----	-----
2,642,957 91	30,188 89	44,614 37	1,107,045 79	\$24,158 60	\$49,670 21
\$7,076,901 61	\$130,450 53	\$203,816 04	\$10,513,773 39	\$24,158 60	\$49,670 21
123,144 55	28 26	713 02	38,231 78	651 06	3,067 50
24,086 94	-----	2 00	290 82	-----	-----
126,882 38	4,700 89	6,005 85	139,841 04	1,208 02	-----
18,317 23	-----	-----	250 00	-----	-----
-----	-----	30,000 00	-----	-----	-----
129,124 91	545 89	3,122 31	186,326 55	473 79	679 28
2,940 60	-----	-----	987 84	-----	-----
252,016 70	-----	-----	6,900,719 09	-----	-----
90,288 10	-----	672 00	140,508 84	-----	-----
-----	-----	-----	-----	-----	-----
\$7,843,703 02	\$135,725 57	\$244,331 22	\$17,920,929 35	\$26,491 47	\$53,416 99
\$2,625,000 00	\$59,300 00	\$100,000 00	\$10,000,000 00	\$20,000 00	\$48,400 00
3,495,000 00	40,000 00	100,000 00	6,304,237 23	-----	-----
125,000 00	9,150 00	7,500 00	335,000 00	600 00	-----
244,079 93	15,491 67	6,315 88	77,530 48	1,476 82	1,468 17
55,847 87	-----	-----	38,564 18	3 50	-----
1,389 15	-----	-----	36,069 13	-----	-----
708,315 98	-----	17,334 35	778,304 83	1,367 19	1,500 00
-----	-----	-----	-----	1,145 66	-----
589,070 09	11,783 90	13,180 99	351,223 50	1,898 30	2,048 82
\$7,843,703 02	\$135,725 57	\$244,331 22	\$17,920,929 35	\$26,491 47	\$53,416 99

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Ontario Power Company	Pacific Gas and Electric Company ²	Pacific Light and Power Corporation ⁴
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$618,017 79	\$104,247,055 06	-----
Fixed capital installed since December 31, 1912	153,600 12	29,862,289 94	-----
Total fixed capital.....	\$771,617 91	\$134,109,345 00	-----
Cash and deposits.....	4,261 95	1,857,692 55	\$19,230 86
Notes receivable		258,024 41	-----
Accounts receivable	12,823 61	2,065,343 73	11,605,106 43
Other current assets.....	1,654 24	38,779 14	-----
Investments		1,115,332 01	11,421,800 00
Treasury securities		1,024,500 00	-----
Working assets	9,222 68	6,621,645 82	-----
Prepaid expenses	103 94	14,762 59	-----
Unamortized discount on securities and expenses		8,459,877 62	1,818,950 00
Miscellaneous		3,177,948 02	-----
Corporate deficit			669,412 71
Totals	\$799,084 33	\$158,743,250 89	\$25,534,500 00
<i>Liabilities.</i>			
Capital stock	\$380,000 00	\$58,851,650 50	\$25,534,500 00
Funded debt	291,000 00	84,885,000 00	-----
Notes payable			-----
Accounts payable	6,280 12	1,881,682 11	-----
Interest and taxes accrued.....	3,005 43	1,575,412 94	-----
Miscellaneous	1,661 70	345,590 83	-----
Reserves	60,775 05	7,930,137 58	-----
Income invested since December 31, 1912, in fixed capital.....			-----
Appreciation of fixed capital.....			-----
Corporate surplus	56,362 03	3,273,776 93	-----
Totals	\$799,084 33	\$158,743,250 89	\$25,534,500 00

¹Includes gas, water and miscellaneous.²Includes installments of \$49,300.00.³Sold to Southern Pacific Edison Company May 31, 1917.⁴Includes gas.⁵Includes installments of \$2,721.50.⁶Assessments.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Consolidated Gas and Electric Co. ¹	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company ¹
\$6,519 66	\$301,647 87	\$10,598 14	\$5,925,238 45	\$22,583,936 81	\$1,320,219 07
2,869 35	24,514 09	11,737 38	2,885,178 19	3,405,966 76	695,183 16
\$9,389 01	\$326,161 96	\$22,335 52	\$8,810,416 64	\$25,989,903 57	\$2,015,402 23
4,441 41	22 69	328 78	258,484 05	229,100 37	19,609 36
-----	-----	22 09	10,860 07	229,900 65	169 00
-----	372 23	506 54	212,790 23	1,018,453 34	46,148 73
-----	-----	-----	1,003 00	-----	-----
-----	-----	-----	14,300 00	339,162 80	-----
-----	157,622 00	-----	500,000 00	710,276 49	-----
-----	3,027 15	1,222 53	229,821 57	687,548 71	83,669 01
-----	-----	-----	7,504 51	4,890 74	41,045 22
-----	20,823 95	1,000 00	676,692 97	1,655,639 36	128,373 46
-----	-----	-----	159,600 27	2,177,534 90	5,745 49
-----	19,903 83	-----	-----	-----	-----
\$13,830 42	\$527,933 81	\$25,415 46	\$10,881,473 31	\$33,042,410 93	\$2,340,162 50
\$2,000 00	\$502,721 50	\$10,000 00	\$3,417,400 00	\$17,500,000 00	\$800,900 00
-----	-----	-----	5,886,000 00	11,699,000 00	1,000,000 00
-----	18,925 01	-----	396,000 00	62,653 20	185,000 00
-----	2,792 66	6,523 24	254,633 89	352,319 50	184,534 94
-----	-----	455 83	151,214 84	218,719 50	1,392 49
-----	\$3,494 64	-----	8,092 00	10,611 02	-----
3,852 73	-----	1,200 00	657,207 89	1,570,446 22	115,295 32
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	321,259 98	-----
7,977 69	-----	7,236 39	110,924 69	1,307,401 51	53,039 75
\$13,830 42	\$527,933 81	\$25,415 46	\$10,881,473 31	\$33,042,410 93	\$2,340,162 50

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$33,870,451 25	\$5,326,141 59
Fixed capital installed since December 31, 1912.....	2,527,057 98	47,205 88
Total fixed capital.....	\$36,397,509 23	\$5,373,347 47
Cash and deposits.....	496,183 24	5,505 86
Notes receivable.....	223 25	1,500 00
Accounts receivable.....	450,533 23	376 86
Other current assets.....		
Investments.....		
Treasury securities.....	37,000 00	700,000 00
Working assets.....	201,193 46	
Prepaid expenses.....	49,642 18	
Unamortized discount on securities and expenses.....	143,142 09	339,622 72
Miscellaneous.....	4,005 70	
Corporate deficit.....	215,885 10	127,768 12
Totals.....	\$37,995,317 48	\$6,548,121 03
<i>Liabilities.</i>		
Capital stock.....	\$20,000,000 00	\$5,000,000 00
Funded debt.....	17,000,000 00	1,225,000 00
Notes payable.....		187,124 35
Accounts payable.....	171,641 59	
Interest and taxes accrued.....	196,253 92	3,565 61
Miscellaneous.....	313,873 92	
Reserves.....	313,548 05	132,431 07
Income invested since December 31, 1912, in fixed capital.....		
Appreciation of fixed capital.....		
Corporate surplus.....		
Totals.....	\$37,995,317 48	\$6,548,121 03

¹Includes gas and water.²Includes installments of \$174,179.85.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Southern California Edison Company ¹	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company	United Light, Fuel and Power Company
\$22,201,305 36 46,418,589 96	\$3,089,248 49 1,578,352 30	\$15,749 95 2,141 34	\$18,945 00 3,323 23	\$43,182 42 4,854 03	\$143,532 14 74,661 37
\$68,619,895 32 1,452,392 37 122,058 75 3,535,766 66 16 66 4,691,420 43	\$4,667,600 79 16,563 61 24,357 13 387,124 14 56 93	\$17,891 29 780 17 309 24 9,950 00 528 36 651 21	\$22,268 23 1,024 31 1,000 00 1,000 00	\$48,036 45 478 61 7,897 02 3,757 67 683 88 952,073 30 237 74	\$218,193 51 2,793 27 39,082 61 111 52 52 22
\$88,524,166 58	\$10,874,418 02	\$30,110 27	\$25,292 54	\$1,013,164 67	\$260,233 13
\$30,268,651 85 45,217,500 00 5,457,046 27 934,631 80 258,981 65 5,302 78 5,769,021 84	\$5,000,000 00 3,668,000 00 24,313 05 1,736,093 46 132,877 77 495 00 39,133 30	\$25,000 00 1,855 09 301 00 362 22 2,141 34	\$10,000 00 450 00	\$1,000,000 00 3,546 91 9,617 76	\$207,000 00 5,658 72 288 87 33,370 47
513,030 39	273,505 44	450 62	14,842 54		13,915 07
\$88,524,166 58	\$10,874,418 02	\$30,110 27	\$25,292 54	\$1,013,164 67	\$260,233 13

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF ELECTRIC COMPANIES OPER

	Universal Electric and Gas Company	Ventura County Power Company ¹
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$1,229,885 00	-----
Fixed capital installed since December 31, 1912.....	663,726 71	-----
Total fixed capital.....	\$1,893,611 71	-----
Cash and deposits.....	16,888 12	-----
Notes receivable.....	2,000,000 00	-----
Accounts receivable.....	61,427 03	\$1,008,724 21
Other current assets.....	32,459 13	-----
Investments.....	-----	-----
Treasury securities.....	-----	-----
Working assets.....	35,289 28	-----
Prepaid expenses.....	2,303 95	-----
Unamortized discount on securities and expenses.....	4,269,273 09	36,911 62
Miscellaneous.....	-----	-----
Corporate deficit.....	-----	11,204 17
Totals.....	\$8,311,252 31	\$1,056,840 00
<i>Liabilities.</i>		
Capital stock.....	\$5,000,000 00	\$1,056,840 00
Funded debt.....	2,500,000 00	-----
Notes payable.....	-----	-----
Accounts payable.....	556,648 11	-----
Interest and taxes accrued.....	36,885 24	-----
Miscellaneous.....	-----	-----
Reserves.....	114,048 74	-----
Income invested since December 31, 1912, in fixed capital.....	103,670 22	-----
Appreciation of fixed capital.....	-----	-----
Corporate surplus.....	-----	-----
Totals.....	\$8,311,252 31	\$1,056,840 00

¹Sold to Southern California Edison Company November 30, 1917.²Includes water.³Sold to Sierra and San Francisco Power Company October 1, 1917.⁴Includes plant and franchise account of \$7,883,715.98.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Vacaville Water and Light Company ²	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Yosemite Power Company ³	Total
\$36,783 13 17,712 54	\$143,464 91 46,909 49	\$14,554 41 84 00	*\$9,393,840 99 2,140,661 25	\$3,808,248 87 232,872 97	\$307,469,941 01 106,241,799 07
\$54,495 67 966 85	\$190,374 40 4,365 03 444 34	\$14,638 41 115 17	\$11,534,502 24 24,786 76 681 77	\$4,041,121 84 3,116 03 374 29	\$413,711,740 08 5,442,631 57 2,958,748 00
1,024 62	23,710 20		188,335 57	3,028 21	23,433,874 42
			30,282 40		162,724 17
	2,000 00		60 65	1,000 00	53,983,622 33
		5,000 00	156,000 00		7,826,758 49
427 95	8,366 95		179,020 30	8,222 84	13,202,961 90
	1,373 30		1,283 37	37 54	664,850 64
			659,309 10		46,788,180 79
			61,029 38		12,103,071 93
				342,913 51	2,221,398 16
\$56,945 09	\$230,634 22	\$19,753 58	\$12,841,295 89	\$4,399,814 26	\$582,500,562 48
\$25,000 00	\$100,000 00	\$15,000 00	\$5,356,500 00	\$2,050,300 00	\$284,514,043 54
			6,516,500 00	1,708,000 00	237,953,237 23
1,500 00			236,500 00	119,300 00	9,046,696 55
	15,876 47		210,071 21	4,650 00	9,165,041 85
			106,298 54	449,894 95	4,970,283 18
			42,034 78		4,164,002 52
2,121 41	44,589 96		274,894 32	67,669 31	20,125,846 56
					394,922 22
	29,513 03				2,059,260 11
28,323 68	40,654 76	4,753 58	98,497 04		10,107,228 72
\$56,945 09	\$230,634 22	\$19,753 58	\$12,841,295 89	\$4,399,814 26	\$582,500,562 48

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Alturas Electric Power Company	Amador Electric Light and Power Company	Bay Point Light and Power Company
Operating revenue	\$13,883 56	\$38,471 59	\$7,540 40
Operating expenses	8,177 81	25,332 93	6,111 70
Net operating revenue.....	\$5,705 75	\$13,138 66	\$1,428 70
Net operating loss			
Nonoperating revenue.....	199 69	2,378 14	
Gross corporate income.....	\$5,905 44	\$15,516 80	\$1,428 70
Gross corporate loss.....			
<i>Deductions.</i>			
Nonoperating revenue deductions.....	\$22 26	\$294 89	
Interest accrued on funded debt.....	3,150 00	3,600 00	
Other interest deductions.....	728 51	764 10	
Rent deductions			
Miscellaneous deductions	456 62	3,204 50	
Total deductions	\$4,357 39	\$7,863 49	
Net corporate income for year.....	\$1,548 05	\$7,653 31	\$1,428 70
Net corporate loss for year.....			
Dividends	725 00	5,400 00	
Miscellaneous additions to income.....			
Miscellaneous deductions from income.....	283 07		
Surplus on December 31, 1916.....	12,289 08	13,920 82	
Deficit on December 31, 1916.....			
Surplus on December 31, 1917.....	12,829 06	16,174 13	1,428 70
Deficit on December 31, 1917.....			

¹Net revenue from water operations.²Transferred to water report.³Net revenue from telephone operations.⁴Includes water net revenue of \$12,947.78.

No. 2.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Beverly Hills Utilities Company	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company	California Telephone and Light Company	California- Oregon Power Company	California Electric Generating Company
\$5,211 19	\$16,158 99	\$1,881 79	\$87,470 65	\$447,995 73	-----
2,620 16	12,948 92	2,193 43	57,400 81	396,319 42	\$5,895 76
\$2,591 03	\$3,210 07	-----	\$30,069 84	\$51,676 31	-----
-----	714 94	\$311 64	-----	1,914 65	\$5,895 76
-----	-----	172 15	-----	-----	240,976 39
\$2,591 03	\$3,925 01	-----	\$30,069 84	\$53,590 96	\$235,080 63
-----	-----	\$139 49	-----	-----	-----
-----	\$3 53	\$228 28	\$455 17	-----	-----
-----	257 25	-----	17,121 51	\$284,800 00	\$53,175 84
-----	19 27	-----	-----	3,296 77	-----
-----	243 85	136 62	1,502 50	4,816 97	-----
-----	\$523 90	\$364 90	\$19,079 18	\$292,913 74	\$53,175 84
\$2,591 03	\$3,401 11	-----	\$10,990 66	-----	\$181,904 79
-----	1,560 00	\$504 39	-----	\$239,322 78	-----
-----	67 65	4,680 00	-----	-----	150,000 00
2,591 03	28 00	11,471 03	\$5,492 05	16,398 07	-----
-----	29,517 50	18,166 48	14,242 76	718 92	123,000 00
-----	-----	-----	29,779 18	-----	165,469 02
-----	31,398 26	14,453 12	32,019 13	365,586 31	-----
-----	-----	-----	-----	589,229 94	74,373 81
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Calistoga Electric Company	California Power and Manufacturing Company	City Electric Company
Operating revenue -----	\$10,733 52	\$4,946 21	\$1,529,252 82
Operating expenses -----	7,759 50	8,435 98	1,307,745 18
Net operating revenue -----	\$2,974 02		\$221,507 64
Net operating loss -----		\$3,489 77	
Nonoperating revenue -----		900 00	2,572 67
Gross corporate income -----	\$2,974 02		\$224,080 31
Gross corporate loss -----		\$2,589 77	
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$3,075 00
Interest accrued on funded debt -----			134,365 50
Other interest deductions -----	\$1,226 20	\$6,421 82	32 37
Rent deductions -----			99,043 25
Miscellaneous deductions -----		777 84	20,073 61
Total deductions -----	\$1,226 20	\$7,199 66	\$256,589 73
Net corporate income for year -----	\$1,747 82		
Net corporate loss for year -----		\$9,789 43	\$32,509 42
Dividends -----		835 40	6,309 99
Miscellaneous additions to income -----			101,739 97
Surplus on December 31, 1916 -----	6,411 67		1,549,979 72
Deficit on December 31, 1916 -----		11,027 78	
Surplus on December 31, 1917 -----	8,159 49		1,422,040 32
Deficit on December 31, 1917 -----		19,981 81	

¹Includes gas net revenue of \$18,630.60.²Includes water net revenue \$2,518.39 and gas net loss of \$1,446.54.³Transferred to water table.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company	Corona Gas and Electric Light Company	Delmar Water, Light and Power Company
\$255,922 70	\$286,148 91	\$214,792 53		\$25,363 30	\$3,612 24
195,028 77	156,118 42	137,037 29	\$13,653 59	18,891 40	2,963 42
\$60,893 93	\$130,030 49	\$77,755 24		\$6,471 90	\$648 82
			\$13,653 59		
9,986 42	6,778 68	1,183 44	127,790 87	2,670 85	
\$70,880 35	\$136,809 17	\$78,938 68	\$114,137 28	\$9,142 75	\$648 82
\$289 00	\$2,071 26	\$156 06		\$3 53	
18,000 00	81,560 00	54,000 00	\$110,832 86	3,344 27	
14,238 80	3,904 14	3,903 73		48 82	
67 11	3,285 01	1,216 13	32 75	82 85	
\$32,594 91	\$90,820 41	\$59,275 92	\$110,865 61	\$3,479 47	
\$33,285 44	\$45,988 76	\$19,662 76	\$3,271 67	\$5,663 28	\$648 82
	61,000 00			2,000 00	
822 80	20,338 18	23,575 10	7,130 00	70 00	
1,031 35	200 00	626 02	4,000 00		\$648 82
16,849 00	26,474 67	78,204 50	19,944 07	31,030 91	
54,925 89	31,601 61	100,816 34	26,345 74	34,764 19	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Fort Bragg Electric Company	Great Western Power Company	Great Western Power Company of California
Operating revenue -----	\$33,814 36	\$3,188,838 92	\$12,579 89
Operating expenses -----	22,555 47	866,911 37	20,637 22
Net operating revenue -----	\$11,258 89	\$2,321,927 55	
Net operating loss -----			\$8,057 33
Nonoperating revenue -----	1,781 91	68,485 83	717,577 32
Gross corporate income -----	\$13,040 80	\$2,390,413 38	\$709,519 99
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$25,547 01	
Interest accrued on funded debt -----	\$874 80	1,079,864 71	\$299,918 92
Other interest deductions -----	2,186 75	14,657 14	
Rent deductions -----		289,700 17	31 00
Miscellaneous deductions -----	64 15	17,192 36	51,163 82
Total deductions -----	\$3,125 70	\$1,426,961 39	\$351,113 74
Net corporate income for year -----	\$9,915 10	\$963,451 99	\$358,406 25
Net corporate loss for year -----			
Dividends -----	4,000 00	618,750 00	305,345 78
Miscellaneous additions to income -----		55,471 73	6 55
Miscellaneous deductions from income -----	56 81	108,552 05	7,005 00
Surplus on December 31, 1916 -----	8,154 80	979,821 60	
Deficit on December 31, 1916 -----			41,254 83
Surplus on December 31, 1917 -----	14,013 09	1,271,443 27	4,807 19
Deficit on December 31, 1917 -----			

¹Transferred to water table.²Includes gas net loss of \$12,512.49; water net loss of \$2,286.76.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation	Mendocino Electric Light and Power Company	Midland County Public Service Corporation
\$338,845 00	\$12,620 66	\$14,712 93	\$1,628,214 43	\$6,144 13	\$268,076 33
258,131 77	8,513 68	13,665 99	1,265,012 91	4,470 26	153,520 07
\$80,713 23	\$4,106 98	\$1,046 94	\$363,201 52	\$1,673 87	\$114,556 26
31,292 64	59 50				3,705 62
\$112,005 87	\$4,166 48	\$1,046 94	\$363,201 52	\$1,673 87	\$118,261 88
\$10,384 23					\$328 53
56,250 00					49,779 33
20,488 08	\$1,369 93	\$1,179 75			38,447 10
49 01					
2,183 04	65 50			\$111 95	2,343 65
\$89,354 36	\$1,435 43	\$1,179 75		\$111 95	\$90,898 61
\$22,651 51	\$2,731 05		\$363,201 52	\$1,561 92	\$27,363 27
		\$132 81			
	3,000 00			2,400 00	
2,993 05	41 40				3,198 59
16,009 59	36 54		\$363,201 52		\$43,190 30
39,068 33	14,533 36	66 22		19,603 18	
					51,537 75
48,703 30	14,269 27			18,765 10	
		66 59			64,166 19

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Middle Yuba Hydroelectric Company	Mountain Light and Water Company	Mt. Konocti Light and Power Company
Operating revenue -----	\$14,400 97	\$1,497 49	\$17,651 61
Operating expenses -----	7,238 12	2,697 87	14,655 33
Net operating revenue -----	\$7,162 85		\$2,996 28
Net operating loss -----		\$1,200 38	
Nonoperating revenue -----	247 95		535 10
Gross corporate income -----	\$7,410 80		\$3,531 38
Gross corporate loss -----		\$1,200 38	
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----	\$6,077 16		\$535 10
Rent deductions -----			
Miscellaneous deductions -----	184 80		
Total deductions -----	\$6,261 96		\$535 10
Net corporate income for year -----	\$1,148 84		\$2,996 28
Net corporate loss for year -----		\$1,200 38	
Dividends -----			6,000 00
Miscellaneous additions to income -----		¹ 1,200 38	
Miscellaneous deductions from income -----			1,597 24
Surplus on December 31, 1916 -----			4,500 00
Deficit on December 31, 1916 -----	161,676 33		
Surplus on December 31, 1917 -----			
Deficit on December 31, 1917 -----	160,527 49		100 96

¹Transferred to gas table.²Gas net loss.³Includes net revenue, gas, \$1,708.41; telephone, \$1,083.51.⁴Includes net revenue, gas, \$8,134.96; water, \$13,291.23.⁵Includes net revenue, telephone, \$306.28; net loss, water, \$46.64.⁶Water, net loss.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Mt. Whitney Power and Electric Company	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Company Consolidated	Norato Utilities Company	Ojai Power Company
\$811,574 71	\$26,485 61	\$27,473 00	\$889,428 39	\$4,321 82	\$10,852 36
569,284 57	20,539 14	21,068 10	345,987 01	3,513 46	10,108 89
\$242,290 14	\$5,946 47	\$6,404 90	\$543,441 38	\$808 36	\$743 47
7,514 90			12,859 00	95 00	110 00
\$249,805 04	\$5,946 47	\$6,404 90	\$556,300 38	\$903 36	\$853 47
		\$8 42	\$2,439 16	\$207 78	
\$211,134 66	\$2,400 00	4,200 00	334,626 11		
5,206 24	636 00	719 51		14 00	
			3,080 44		
22,715 74	26 24	563 24	3,652 44	44 84	
\$239,056 64	\$3,062 24	\$5,491 17	\$343,798 15	\$266 62	
\$10,748 40	\$2,884 23	\$913 73	\$212,502 23	\$636 74	\$853 47
19,250 00					
1,738 32	44 48	\$2,976 10	\$21,497 23	\$3,675 04	
5,697 01	\$2,222 24		119,264 65	2,413 48	\$756 86
601,530 38	11,077 43	9,291 16	236,488 69		1,952 21
589,070 09	11,783 90	13,180 99	351,223 50	1,898 30	2,048 82

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Ontario Power Company	Pacific Gas and Electric Company	Pacific Light and Power Corporation ³
Operating revenue -----	\$128,489 90	\$11,075,968 62	\$1,314,297 50
Operating expenses -----	74,970 56	6,417,666 16	673,372 71
Net operating revenue -----	\$53,519 34	\$4,658,302 46	\$640,924 79
Net operating loss -----			
Nonoperating revenue -----	10,672 69	482,526 88	105,381 41
Gross corporate income -----	\$64,192 03	\$5,140,829 34	\$746,306 20
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$14,116 44	\$23,807 83
Interest accrued on funded debt -----	\$14,900 00	4,098,072 00	442,595 20
Other interest deductions -----	5,081 51	2,834 95	55,709 33
Rent deductions -----		¹ 19,523 58	
Miscellaneous deductions -----	426 57	305,050 51	35,163 05
Total deductions -----	\$20,408 08	\$4,400,550 32	\$557,275 41
Net corporate income for year -----	\$43,783 95	\$740,279 02	\$189,030 79
Net corporate loss for year -----			
Dividends -----	174,800 00	2,752,476 94	11,475 00
Miscellaneous additions to income -----		² 2,492,995 69	130,109 59
Miscellaneous deductions from income -----		1,359,821 91	2,668,664 75
Surplus on December 31, 1916 -----	187,378 08	4,152,801 07	1,691,586 66
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	56,362 03	3,273,776 93	
Deficit on December 31, 1917 -----			669,412 71

¹Debit item.²Includes net revenue, gas, \$2,229,176.51; water, \$211,624.39.³Sold to Southern California Edison Company May 31, 1917.⁴Includes net revenue, gas, \$199,805.50.⁵Includes net revenue, gas, \$59,392.43; water, \$10,993.86.⁶Gas net revenue.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Consolidated Gas and Electric Co.	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company
\$9,310 00	\$4,250 94	\$7,865 78	\$926,668 93	\$1,776,261 62	\$266,921 45
8,558 79	3,966 18	6,081 65	507,331 14	732,106 93	170,369 59
\$751 21	\$284 76	\$1,784 13	\$419,337 79	\$1,044,154 69	\$96,551 86
-----	114 50	138 75	1,419 45	56,438 29	518 95
\$751 21	\$399 26	\$1,922 88	\$420,757 24	\$1,100,592 98	\$97,070 81
-----	-----	-----	-----	-----	-----
-----	-----	\$1 65	\$1,589 58	\$626 53	\$72 77
-----	-----	-----	255,079 68	512,663 77	50,000 00
-----	-----	229 92	11,435 88	17,748 32	8,140 98
-----	-----	-----	27,098 75	17,554 92	8,039 13
-----	-----	\$231 57	\$295,203 89	\$548,593 54	\$66,252 88
\$751 21	\$399 26	\$1,691 31	\$125,553 35	\$551,999 44	\$30,817 93
2,000 00	-----	-----	318,813 85	292,500 00	40,036 00
-----	307 73	9 80	200,786 15	104,954 21	49,737 20
9,226 48	-----	88	45,073 39	194,288 28	100 00
-----	-----	5,536 16	148,472 43	1,137,236 14	12,620 62
-----	20,610 82	-----	-----	-----	-----
7,977 69	-----	7,236 39	110,924 69	1,307,401 51	53,039 75
-----	19,903 83	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company
Operating revenue	\$1,475,028 43	\$126,256 81
Operating expenses	582,109 21	65,240 13
Net operating revenue	\$892,919 22	\$61,016 68
Net operating loss		
Nonoperating revenue	32,824 71	3,643 89
Gross corporate income	\$925,743 93	\$64,660 57
Gross corporate loss		
<i>Deductions.</i>		
Nonoperating revenue deductions		\$206 24
Interest accrued on funded debt	\$858,150 00	62,500 00
Other interest deductions		6,825 81
Rent deductions		
Miscellaneous deductions	8,607 19	
Total deductions	\$866,757 19	\$69,532 05
Net corporate income for year	\$58,986 74	
Net corporate loss for year		\$4,871 48
Dividends		
Miscellaneous additions to income	17,388 88	
Miscellaneous deductions from income	1,762 69	
Surplus on December 31, 1916		
Deficit on December 31, 1916	290,498 03	122,896 64
Surplus on December 31, 1917		
Deficit on December 31, 1917	215,885 10	127,768 12

¹Includes net revenue, gas, \$1,965.03; water, \$293.00.

—Continued.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne Co. Electric Power and Light Company	United Light, Fuel and Power Company
\$6,061,320 44	\$821,249 49	\$4,713 28	\$9,165 65	\$31,062 04	\$58,249 65
3,246,277 20	305,703 71	3,315 32	8,633 77	28,728 49	48,709 43
\$2,815,043 24	\$515,545 78	\$1,397 96	\$531 88	\$2,333 55	\$9,540 22
690,384 72	19,589 35	-----	-----	-----	1,654 93
\$3,505,427 96	\$535,135 13	\$1,397 96	\$531 88	\$2,333 55	\$11,195 15
-----	-----	-----	-----	-----	-----
\$62,451 17	-----	-----	-----	-----	-----
1,723,201 94	\$219,401 80	-----	-----	-----	-----
42,314 47	87,900 93	-----	-----	-----	\$7 86
1,394 09	83,781 14	-----	-----	-----	71 00
166,383 02	1,962 95	-----	-----	\$1,056 53	33 28
\$1,995,744 69	\$393,046 82	-----	-----	\$1,056 53	\$112 14
\$1,509,683 27	\$142,088 31	\$1,397 96	\$531 88	\$1,277 02	\$11,083 01
1,358,241 64	87,500 00	301 00	450 00	-----	-----
14,229 70	2,370 26	-----	-----	338 07	1 25
230,293 28	64,537 66	1,078 46	-----	72 00	341 50
687,652 34	281,084 53	432 12	14,760 66	-----	3,172 31
-----	-----	-----	-----	1,780 83	-----
613,030 39	273,505 44	450 62	14,842 54	-----	13,915 07
-----	-----	-----	-----	237 74	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELEC
DECEMBER

	Universal Electric and Gas Company	Ventura County Power Company ²
Operating revenue	\$240,149 56	\$169,109 59
Operating expenses	222,484 91	114,475 96
Net operating revenue.....	\$17,664 65	\$54,633 63
Net operating loss.....		
Nonoperating revenue	121,786 23	5,789 61
Gross corporate income.....	\$139,450 88	\$60,423 24
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....	\$1,724 40	\$189 11
Interest accrued on funded debt.....	125,000 00	48,580 00
Other interest deductions.....		1,313 05
Rent deductions		
Miscellaneous deductions	793 57	2,005 63
Total deductions	\$127,517 97	\$52,087 79
Net corporate income for year.....	\$11,932 91	\$8,335 45
Net corporate loss for year.....		
Dividends		
Miscellaneous additions to income.....	13 20	18,085 89
Miscellaneous deductions from income.....	11,946 11	29,637 68
Surplus December 31, 1916.....		2,012 17
Deficit December 31, 1916.....		
Surplus December 31, 1917.....		
Deficit December 31, 1917.....		11,204 17

¹Includes net revenue, gas, \$1,556.26; water, \$2,290.90.²Sold to Southern California Edison Company November 30, 1917.³Net revenue, water.⁴Sold to Sierra and San Francisco Power Company October 1, 1917.⁵Includes depreciation of \$60,000.00.⁶Includes net revenue, gas, \$138,374.06; water, \$2,652.97.

—Concluded.

TRIC COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Vacaville Water and Light Company	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Yosemite Power Company	Total
\$15,524 56 12,255 96	\$103,989 10 70,314 37	\$2,982 45 2,148 24	\$1,089,906 09 589,130 70	\$57,967 90 42,868 22	\$36,033,628 52 19,909,965 05
\$3,268 60	\$33,674 73	\$834 21	\$500,775 39	\$15,099 68	\$16,123,663 47
125 60					2,775,513 62
\$3,394 20	\$33,674 73	\$834 21	\$500,775 39	\$15,099 68	\$18,899,177 09
					\$150,299 83
			\$306,698 45	\$76,860 00	11,596,958 60
\$124 13	\$68 74		18,650 25	6,237 57	390,724 99
291 70	167 70		85,295 38	2,700 97	457,626 52
					798,838 98
\$415 83	\$236 44		\$410,644 08	\$85,798 54	\$13,394,448 92
\$2,978 37	\$33,438 29	\$834 21	\$90,131 31		\$5,504,728 17
				\$70,698 86	
4,950 00	21,000 00	750 00	226,306 00		6,475,711 21
\$3,503 82	257 14		\$143,739 11	2,942 36	3,317,123 19
	22 78	1,294 15	48,672 78	5,975 92	5,582,697 45
26,791 49	27,982 11	5,963 52	139,605 40		11,122,387 86
				269,181 09	
28,323 68	40,654 76	4,753 58	98,497 04		7,885,830 56
				342,913 51	

TABLE

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPERATING

	Alturas Electric Power Company	Amador Electric Light and Power Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		
Municipal street lighting—incandescent.....	\$1,225 57	\$3,981 00
Municipal lighting—miscellaneous	920 98	187 76
Municipal power	668 30	265 33
Commercial lighting—flat rate.....	450 55	
Commercial lighting—metered	7,227 87	30,207 77
Commercial power—flat rate.....	116 00	
Commercial power—metered	1,121 35	3,680 69
Railway power		
Other electric corporations.....	2,134 69	
Rent of meters.....		
Breakdown service		
Joint electric rent revenue.....		
Miscellaneous electric revenue.....	18 25	
Total operating revenue.....	\$13,883 56	\$38,322 55
<i>Other Operating Revenues.</i>		
Rent of electric appliances.....		
Electric merchandise and jobbing revenue.....		\$149 04
Sale of by-products.....		
Steam sales—revenue		
Total other operating revenue.....		\$149 04
Total revenue	\$13,883 56	\$38,471 59

No 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Bay Point Light and Power Company	Beaverly Hills Utilities Company	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company	California Telephone and Light Company	California- Oregon Power Company
\$372 00	\$373 23	\$1,098 00		\$2,265 30	\$20,051 24
				18 60	740 93
					4,834 96
587 80					87,196 49
2,858 98	3,755 81	10,247 47	\$1,881 79	52,285 62	106,200 55
				945 09	65,237 58
3,721 62	1,082 15	3,907 65		26,393 19	147,018 22
					1,365 00
				3,665 60	11,153 30
		385 75			
\$7,540 40	\$5,211 19	\$15,638 87	\$1,881 79	\$85,573 40	\$443,798 27
		\$520 12		\$1,897 25	\$4,197 46
		\$520 12		\$1,897 25	\$4,197 46
\$7,540 40	\$5,211 19	\$16,158 99	\$1,881 79	\$87,470 65	\$447,995 73

TABLE NO. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	California Electric Generating Company ¹	Calistoga Electric Company
<i>Operating Revenues.</i>		
Municipal street lighting—arc.....		
Municipal street lighting—incandescent.....		\$790 95
Municipal lighting—miscellaneous.....		
Municipal power.....		
Commercial lighting—flat rate.....		
Commercial lighting—metered.....		7,819 24
Commercial power—flat rate.....		
Commercial power—metered.....		2,026 38
Railway power.....		
Other electric corporations.....		
Rent of meters.....		
Breakdown service.....		
Joint electric rent revenue.....		
Miscellaneous electric revenue.....		
Total operating revenue.....		\$10,636 57
<i>Other Operating Revenues.</i>		
Rent of electric appliances.....		
Electric merchandise and jobbing revenue.....		\$96 95
Sale of by-products.....		
Steam sales—revenue.....		
Total other operating revenue.....		\$96 95
Total revenue.....		\$10,733 52

¹No revenue operated by Great Western Power Company.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

California Power and Manufacturing Company	City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Consolidated Electric Company ¹
			\$11,429 17	\$3,895 17	
			8,247 34	6,483 03	
\$96 00			2,051 20	1,255 50	
	\$2,658 15		6,217 45	292 18	
1,601 18	1,567 14			2,860 33	
413 76	611,959 22	\$4,909 12	147,410 28	88,317 27	
	5,681 30			11,199 25	
2,690 66	454,645 26	52,976 34	103,214 45	93,725 09	
	309,032 21			4,229 84	
	4,631 66	196,556 96	2,439 80		
	716 87		47 70		
	2,228 85		2,282 21		
\$4,801 60	\$1,393,120 66	\$254,442 42	\$283,339 60	\$212,257 66	
	\$36 00		\$88 00		
\$144 61		\$1,480 28	2,721 31	\$2,534 87	
	136,096 16				
\$144 61	\$136,132 16	\$1,480 28	\$2,809 31	\$2,534 87	
\$4,946 21	\$1,529,252 82	\$255,922 70	\$286,148 91	\$214,792 53	

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Corona Gas and Electric Light Company	Delmar Water, Light and Power Company	Fort Bragg Electric Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----	\$2,400 00	-----	-----
Municipal street lighting—incandescent	1,721 04	-----	\$1,922 40
Municipal lighting—miscellaneous-----	-----	-----	-----
Municipal power-----	-----	-----	-----
Commercial lighting—flat rate-----	-----	-----	21,329 86
Commercial lighting—metered-----	15,412 40	\$3,098 19	-----
Commercial power—flat rate-----	-----	-----	-----
Commercial power—metered-----	5,547 80	508 45	10,709 48
Railway power-----	-----	-----	-----
Other electric corporations-----	-----	-----	-----
Rent of meters-----	-----	-----	-----
Breakdown service-----	-----	-----	-----
Joint electric rent revenue-----	-----	-----	-----
Miscellaneous electric revenue-----	-----	5 60	-----
Total operating revenue-----	\$25,081 24	\$3,612 24	\$33,961 74
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----	\$1 00	-----	-----
Electric merchandise and jobbing revenue-----	281 06	-----	¹ \$147 38
Sale of by-products-----	-----	-----	-----
Steam sales—revenue-----	-----	-----	-----
Total other operating revenue-----	\$282 06	-----	¹ \$147 38
Total revenue-----	\$25,363 30	\$3,612 24	\$33,814 36

¹Debit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Great Western Power Company	Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation
\$2,482 02					\$251,282 27
16,157 63		\$10,760 24	\$461 95	\$1,463 80	35,162 44
412 67					6,990 27
15,639 72		11,981 13			2,502 07
21,329 55	\$1,941 72		759 10	309 95	
409,873 24	5,923 62	138,499 81	9,651 30	10,218 70	1,094,411 42
9,661 89	50 69		1,338 40	399 00	
1,183,784 25	4,672 85	162,375 52	257 15	1,990 81	235,875 61
238,265 25					
1,232,914 25		12,320 25			
					1,990 35
69 55					
\$3,130,590 02	\$12,588 88	\$335,936 95	\$12,467 90	\$14,382 26	\$1,628,214 43
\$302 32			\$38 40		
1880 32	188 99	\$2,908 05	114 36	\$330 67	
43,344 30					
15,482 60					
\$58,248 90	188 99	\$2,908 05	\$152 76	\$330 67	
\$3,188,838 92	\$12,579 89	\$338,845 00	\$12,620 66	\$14,712 93	\$1,628,214 43

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Mendocino Electric Light and Power Company	Midland Counties Public Service Corporation	Middle Yuba Hydro-Electric Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc		\$3,436 54	
Municipal street lighting—incandescent		7,671 69	
Municipal lighting—miscellaneous		218 72	
Municipal power		4,818 88	
Commercial lighting—flat rate	\$1,036 50	140 27	
Commercial lighting—metered	764 70	121,212 18	\$2,123 93
Commercial power—flat rate		34,982 76	
Commercial power—metered		86,893 64	12,048 94
Railway power		4,129 27	
Other electric corporations			
Rent of meters		360 00	
Breakdown service			
Joint electric rent revenue			
Miscellaneous electric revenue	4,342 93		
Total operating revenue	\$6,144 13	\$263,863 95	\$14,172 87
<i>Other Operating Revenues.</i>			
Rent of electric appliances		\$153 96	
Electric merchandise and jobbing revenue		4,058 42	\$228 10
Sale of by-products			
Steam sales—revenue			
Total other operating revenue		\$4,212 38	\$228 10
Total revenue	\$6,144 13	\$268,076 33	\$14,400 97

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Mountain Light and Water Company	Mt. Konocti Light and Power Company	Mt. Whitney Power and Electric Company	Napa Valley Electric Company	Needles Gas and Electric Company	Northern California Power Co., Cons'd.
		\$9,866 30		\$2,526 35	\$7,204 41
	\$814 20	10,753 25			9,918 11
	86 40	2,811 50	\$7,238 52		3,031 69
	1,247 81	14,831 36			6,418 97
\$1,164 87	307 20				4,338 35
332 62	10,971 21	116,221 61	14,106 45	24,946 65	133,609 05
	4,165 29	442,328 19			8,154 49
		190,364 20	4,949 59		497,748 09
		16,306 15			
					210,839 60
	59 50	2,054 25			574 05
		6,037 90			265 25
\$1,497 49	\$17,651 61	\$811,574 71	\$26,294 56	\$27,473 00	\$882,102 06
					\$350 50
			\$191 05		6,975 83
			\$191 05		\$7,326 33
\$1,497 49	\$17,651 61	\$811,574 71	\$26,485 61	\$27,473 00	\$889,428 39

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	Novato Utilities Company	Ojai Power Company	Ontario Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc			
Municipal street lighting—incandescent	\$615 85		\$6,290 32
Municipal lighting—miscellaneous			
Municipal power			
Commercial lighting—flat rate	30 50		
Commercial lighting—metered	2,227 07	\$4,808 06	48,945 02
Commercial power—flat rate	137 05		46,401 89
Commercial power—metered	1,043 16	6,044 30	22,589 14
Railway power			
Other electric corporations			3,765 12
Rent of meters			
Breakdown service			
Joint electric rent revenue			
Miscellaneous electric revenue	66 36		498 41
Total operating revenue	\$4,119 99	\$10,852 36	\$128,489 90
<i>Other Operating Revenues.</i>			
Rent of electric appliances			
Electric merchandise and jobbing revenue	\$201 83		
Sale of by-products			
Steam sales—revenue			
Total other operating revenue	\$201 83		
Total revenue	\$4,321 82	\$10,852 36	\$128,489 90

¹Sold to Southern California Edison Company May 31, 1917.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pacific Gas and Electric Company	Pacific Light and Power Corporation ¹	Pinole Electric Light and Power Company	Plumas Light and Power Company	Rialto Light, Power and Water Company	San Diego Cons. Gas and Electric Company
\$345,653 67	\$67,255 30				\$280 00
307,764 12	38,057 59	\$1,620 00	\$220 35	\$720 00	88,841 89
59,134 15	427 08				9,188 46
61,159 40	2,852 23				11,211 65
72,169 94	526 71	1,634 00	280 45		10,810 99
4,378,822 18	363,133 85	5,757 80	3,222 42	4,725 20	557,694 25
9,122 75		264 00			
4,329,601 39	253,133 09	34 20	527 72	2,381 58	231,321 30
867,890 74	528,799 91				
330,135 36	53,201 42				3,212 51
2,050 97					
94,002 40					
\$10,857,507 07	\$1,307,387 18	\$9,310 00	\$4,250 94	\$7,826 78	\$912,561 08
\$2,278 21				\$16 00	\$1,269 15
	\$6,910 32			23 00	4,086 96
216,183 34					1,200 00
					7,551 74
\$218,461 55	\$6,910 32			\$39 00	\$14,107 85
\$11,075,968 62	\$1,314,297 50	\$9,310 00	\$4,250 94	\$7,865 78	\$926,668 93

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company
<i>Operating Revenues.</i>			
Municipal street lighting—arc-----	\$44,284 95	\$13,974 55	\$675 00
Municipal street lighting—incandescent-----	13,729 12	1,890 35	7,006 70
Municipal lighting—miscellaneous-----	18,307 04	2,334 90	963 42
Municipal power-----	25,097 58	1,097 85	11,624 01
Commercial lighting—flat rate-----	1,851 64	901 95	4,135 79
Commercial lighting—metered-----	588,981 80	166,283 59	123,335 79
Commercial power—flat rate-----	308,034 05	511 35	2,625 27
Commercial power—metered-----	618,081 31	57,082 19	199,295 28
Railway power-----	37,397 33	17,824 55	922,134 29
Other electric corporations-----	102,901 09	-----	196,059 46
Rent of meters-----	-----	-----	-----
Breakdown service-----	-----	-----	-----
Joint electric rent revenue-----	-----	-----	-----
Miscellaneous electric revenue-----	-----	2,769 00	-----
Total operating revenue-----	\$1,758,665 91	\$264,670 28	\$1,467,855 01
<i>Other Operating Revenues.</i>			
Rent of electric appliances-----	\$15 20	\$96 00	\$178 80
Electric merchandise and jobbing revenue-----	17,580 51	1,225 17	6,994 62
Sale of by-products-----	-----	-----	-----
Steam sales—revenue-----	-----	930 00	-----
Total other operating revenue-----	\$17,595 71	\$2,251 17	\$7,173 42
Total revenue-----	\$1,776,261 62	\$266,921 45	\$1,475,028 43

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
	\$65,959 88				
	187,230 00	\$8,240 00	\$420 75		\$1,645 27
	18,241 24				
	91,376 86	24,023 80			
	8,393 80		33 00	\$9,165 65	
	1,826,997 62	78,607 07	3,332 70		23,146 93
	2,950 00				
126,256 81	1,951,094 91	421,963 81	926 83		
	1,121,847 47				
	725,206 55	262,286 88			
	100 83				
	1,302 56				
	3,300 00	23,209 80			
	3,669 26				
\$126,256 81	\$6,007,670 98	\$818,331 36	\$4,713 28	\$9,165 65	\$24,792 20
	\$18,841 60	\$167 45			
	34,807 86	2,750 68			\$6,269 84
	\$53,649 46	\$2,918 13			\$6,269 84
\$126,256 81	\$6,061,320 44	\$821,249 49	\$4,713 28	\$9,165 65	\$31,062 04

TABLE NO. 3

ABSTRACT OF OPERATING REVENUES OF ELECTRIC COMPANIES OPER

	United Light, Fuel and Power Company	Universal Electric and Gas Company	Ventura County Power Company ¹
<i>Operating Revenues.</i>			
Municipal street lighting—arc			
Municipal street lighting—incandescent	\$3,052 80		\$4,520 45
Municipal lighting—miscellaneous	253 09		1,290 75
Municipal power	13 15		1,073 05
Commercial lighting—flat rate			
Commercial lighting—metered	24,635 43	\$150,114 03	86,535 12
Commercial power—flat rate			
Commercial power—metered	2,093 95	80,272 79	72,435 89
Railway power			
Other electric corporations			
Rent of meters		36 00	
Breakdown service		174 79	
Joint electric rent revenue			
Miscellaneous electric revenue	7 00		
Total operating revenue	\$30,055 42	\$230,597 61	\$165,855 26
<i>Other Operating Revenues.</i>			
Rent of electric appliances		\$13 50	
Electric merchandise and jobbing revenue		96 68	\$3,254 33
Sale of by-products		1,710 00	
Steam sales—revenue	\$28,194 23	7,731 77	
Total other operating revenue	\$28,194 23	\$9,551 95	\$3,254 33
Total revenue	\$58,249 65	\$240,149 56	\$169,109 59

¹Sold to Southern California Edison Company November 30, 1917.²Sold to Sierra and San Francisco Power Company October 1, 1917.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Vacaville Water and Light Company	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Yosemite Power Company ²	Total
	\$10,887 37		\$62,413 29	\$2,690 00	\$908,596 24
\$1,411 40	1,438 63		12,269 84	2,089 60	830,769 44
42 00	682 50			166 00	137,091 37
	18 40			4,664 54	306,588 83
4,471 85	326 50	\$2,502 90	9,073 61	422 45	273,652 59
5,606 65	74,531 14	455 55	486,455 08	25,111 73	12,220,337 91
609 00	12 00		293 20	156 08	951,211 28
2,560 40	10,578 88		451,302 53	22,179 47	12,160,695 65
			59,315 75		4,128,537 76
					3,353,424 53
		24 00			3,784 90
					6,092 72
			1,440 00		27,949 80
	100 69		5,003 62		121,367 28
\$14,501 30	\$98,576 11	\$2,982 45	\$1,087,566 92	\$57,479 87	\$35,430,100 30
			\$66 50		\$23,912 59
\$1,023 26	\$5,412 99		2,272 67	\$30 98	120,734 44
				457 05	46,711 35
					412,169 84
\$1,023 26	\$5,412 99		\$2,339 17	\$488 03	\$603,528 22
\$15,524 56	\$103,989 10	\$2,982 45	\$1,089,906 09	\$57,967 90	\$36,033,628 52

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company	City Electric Company	Coachella Valley Ice and Electric Company
<i>Production Expenses.</i>			
Superintendence	\$2,810 44	\$3,680 27	-----
Water collection labor and expense	2,378 94	-----	-----
Water for hydraulic power	770 10	-----	-----
Steam generation labor	-----	20,622 90	-----
Fuel for steam	-----	127,719 43	-----
Steam generator supplies	-----	8,837 28	-----
Steam from other sources	-----	-----	-----
Producer gas labor	-----	-----	-----
Fuel for gas	-----	-----	-----
Producer gas supplies	-----	-----	-----
Power gas from other sources	-----	-----	-----
Electric plant labor	15,887 24	13,176 60	-----
Electric plant supplies	250 77	446 12	-----
Electric energy from other sources	-----	722,575 77	\$168,516 20
General labor and supplies	762 31	801 45	-----
Repairs to dams, water conduits and penstocks	915 48	-----	-----
Repairs to power plant buildings and general structures	441 09	5,160 41	-----
Repairs to hydraulic power plant equipment	818 67	-----	-----
Repairs to boilers, furnaces and acces- sories	-----	5,397 34	-----
Repairs to steam power plant equip- ment	-----	10,413 22	-----
Repairs to gas producers and acces- sories	-----	-----	-----
Repairs to gas power plant equipment	-----	-----	-----
Repairs to miscellaneous production equipment	237 46	-----	-----
Total production expenses	\$25,272 50	\$918,830 79	\$168,516 20
<i>Transmission Expenses.</i>			
Superintendence	\$573 83	-----	\$182 26
Inspecting and patrolling	5,737 28	-----	5,737 43
Substation labor	111 94	-----	768 67
Substation supplies and expenses	50 64	-----	53 96
General labor and supplies	1,438 82	-----	8 24
Repairs to overhead transmission system	4,846 98	-----	1,601 64
Repairs to underground transmission system	-----	-----	-----
Repairs to substation buildings and general structures	20 80	-----	100 34
Repairs to substation equipment	2,037 93	-----	1,187 83
Repairs to miscellaneous transmission equipment	161 00	-----	54 96
Total transmission expenses	\$14,979 22	-----	\$9,695 33

No. 4.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Great Western Power Company	Holton Power Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation
\$401 97	\$295 00	\$16,206 93	\$529 95	\$10,297 28	-----
1,562 65	-----	22,874 74	1,646 69	-----	-----
-----	-----	-----	1,621 35	-----	-----
1,570 30	1,105 03	23,352 98	63 38	31,485 93	-----
7,470 49	6,137 74	64,379 90	1,576 10	205,615 37	-----
-----	356 83	3,173 54	2 94	7,657 84	-----
-----	-----	-----	170 47	-----	-----
-----	-----	-----	1,069 63	-----	-----
-----	-----	-----	35 65	-----	-----
3,370 99	1,804 68	26,590 69	1,845 43	11,529 63	-----
-----	602 05	5,257 08	293 71	85 22	-----
69,306 66	76,773 88	3,453 50	170,729 25	156,723 67	\$74,577 18
1,325 99	557 31	17,060 28	344 04	4,896 22	-----
913 20	-----	1,007 93	156 78	-----	-----
76 64	32 59	6,320 60	144 90	2,955 50	-----
14 66	-----	7,043 07	118 79	-----	-----
426 29	720 06	3,413 34	357 55	8,341 07	-----
139 90	325 26	5,563 51	448 14	16,893 08	-----
-----	-----	-----	365 52	-----	-----
-----	-----	-----	492 74	-----	-----
55 12	17 40	1,502 28	5 12	276 12	-----
\$86,634 86	\$88,727 83	\$207,200 37	\$182,018 13	\$456,756 93	\$74,577 18
\$516 27	\$389 65	\$4,306 90	-----	-----	\$1,081 03
105 07	126 46	9,839 20	-----	-----	347 81
1,314 77	737 54	37,994 51	-----	-----	956 96
-----	-----	3,675 33	-----	-----	38 02
241 11	43 57	7,291 57	-----	-----	239 58
3,042 00	4,597 92	6,695 95	-----	-----	220 82
-----	-----	-----	-----	-----	76 80
-----	-----	3,828 82	-----	-----	-----
19 98	71 60	7,640 49	-----	-----	251 46
105 81	11 59	184 39	-----	-----	20 31
\$5,345 01	\$5,978 33	\$81,457 16	-----	-----	\$3,232 79

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Mt. Whitney Power and Electric Company	Northern California Power Co. Consolidated	Ontario Power Company
<i>Production Expenses.</i>			
Superintendence	\$4,933 96	\$9,866 25	-----
Water collection labor and expense	14,329 12	10,636 17	\$331 00
Water for hydraulic power	-----	-----	-----
Steam generation labor	3,430 12	-----	-----
Fuel for steam	41,365 24	-----	-----
Steam generator supplies	371 78	-----	-----
Steam from other sources	-----	-----	-----
Producer gas labor	-----	-----	-----
Fuel for gas	-----	-----	-----
Producer gas supplies	-----	-----	-----
Power gas from other sources	-----	-----	-----
Electric plant labor	11,449 69	27,087 57	2,854 55
Electric plant supplies	692 06	841 66	40 84
Electric energy from other sources	123,351 56	-----	15,666 86
General labor and supplies	6,594 48	12,761 85	-----
Repairs to dams, water conduits and penstocks	8,908 70	13,191 35	-----
Repairs to power plant buildings and general structures	1,658 89	3,686 81	-----
Repairs to hydraulic power plant equipment	9,577 48	4,371 18	354 24
Repairs to boilers, furnaces and acces- sories	913 76	-----	-----
Repairs to steam power plant equip- ment	1,855 28	-----	-----
Repairs to gas producers and acces- sories	-----	-----	-----
Repairs to gas power plant equipment	-----	-----	-----
Repairs to miscellaneous production equipment	430 92	4,146 28	-----
Total production expenses	\$229,863 04	\$86,589 12	\$19,247 49
<i>Transmission Expenses.</i>			
Superintendence	\$1,035 96	\$1,293 25	-----
Inspecting and patrolling	246 56	12,219 67	-----
Substation labor	3,462 66	426 32	-----
Substation supplies and expenses	934 20	31 43	-----
General labor and supplies	467 91	3,832 68	-----
Repairs to overhead transmission system	702 06	20,954 98	-----
Repairs to underground transmission system	-----	18 71	-----
Repairs to substation buildings and general structures	19 79	278 75	-----
Repairs to substation equipment	1,195 53	1,063 20	-----
Repairs to miscellaneous transmission equipment	-----	1,704 00	-----
Total transmission expenses	\$8,064 67	\$41,822 99	-----

¹Sold to Southern California Edison Company May 31, 1917.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pacific Gas and Electric Company	Pacific Light and Power Corporation ¹	San Diego Consolidated Gas and Electric Co.	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company
\$40,787 22	\$5,414 69	\$5,546 73	\$3,764 46	\$1,772 00	\$7,345 32
67,653 84	7,420 34		11,676 41		11,996 35
120,731 04	12,389 19	13,312 91	15,639 67	4,960 20	18,321 70
1,148,667 00	18,594 37	134,553 93	63,725 37	43,139 07	88,452 79
8,697 68	1,140 51	6,101 13	1,122 55	1,075 70	2,460 61
74,363 82	14,675 77	12,278 55	22,223 95	7,210 40	17,862 88
3,389 01	977 09	3,286 80	1,708 29	1,268 21	1,231 06
805,629 50	25,120 28	19,529 50	64 88	1,016 00	9,056 88
50,077 62	3,762 59	2,913 35	8,293 21	2,124 88	7,809 01
82,107 91	8,321 23		2,254 67		54,026 90
11,184 36	2,886 53	676 43	2,078 99	2,193 07	1,655 91
38,408 85	5,182 15		2,369 68		7,195 91
43,080 82	3,261 75	7,009 20	4,571 77	2,210 09	1,323 05
14,060 45	4,022 39	4,283 01	976 25	3,993 83	1,973 65
		99 26			
9,616 37	² 1,566 86	75 81	368 17		2,573 28
\$2,518,455 49	\$111,602 02	\$209,666 61	\$140,838 32	\$70,963 45	\$233,285 30
\$24,561 11	\$1,418 38		\$1,629 92		\$891 70
39,782 84	10,752 26		7,848 28		3,708 36
37,690 50	4,909 68		4,540 94		13,848 49
2,768 28	495 10		1,107 61		612 95
11,246 49	3,566 51		9,324 32		166 79
60,188 37	4,812 84	\$1,120 97	4,249 13	\$30 01	14,728 13
17 81			1,263 19		35
817 25	3,139 63		382 10		147 11
3,356 69	1,745 95		1,405 38		2,875 19
5,702 81	1,055 91		1,462 23		1,613 24
\$186,132 15	\$31,896 26	\$1,120 97	\$33,213 10	\$30 01	\$38,592 31

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Snow Mountain Water and Power Company	Southern California Edison Company
<i>Production Expenses.</i>		
Superintendence	\$1,800 00	\$44,335 48
Water collection labor and expense	1,759 10	15,725 57
Water for hydraulic power		
Steam generation labor		31,723 55
Fuel for steam		489,075 58
Steam generator supplies		5,007 77
Steam from other sources		
Producer gas labor		
Fuel for gas		
Producer gas supplies		
Power gas from other sources		
Electric plant labor	5,668 18	88,277 89
Electric plant supplies	334 78	8,484 90
Electric energy from other sources		2,739 92
General labor and supplies	148 38	52,882 62
Repairs to dams, water conduits and penstocks	192 50	10,390 31
Repairs to power plant buildings and general structures		
Repairs to hydraulic power plant equipment	46 09	13,044 35
Repairs to boilers, furnaces and accessories	354 15	28,989 86
Repairs to steam power plant equipment		21,734 91
Repairs to gas producers and accessories		15,077 73
Repairs to gas power plant equipment		
Repairs to miscellaneous production equipment		3,310 45
Total production expenses	\$10,303 18	\$830,800 89
<i>Transmission Expenses.</i>		
Superintendence	\$1,800 00	\$26,000 57
Inspecting and patrolling	4,803 70	36,090 83
Substation labor		32,110 07
Substation supplies and expenses	72 93	5,566 59
General labor and supplies	3 75	12,032 00
Repairs to overhead transmission system	651 32	22,374 82
Repairs to underground transmission system		
Repairs to substation buildings and general structures		5,313 44
Repairs to substation equipment	58 84	7,933 36
Repairs to miscellaneous transmission equipment	29 41	1,039 43
Total transmission expenses	\$7,419 95	\$148,461 11

¹Sold to Southern California Edison Company November 30, 1917.²Sold to Sierra and San Francisco Power Company October 1, 1917.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Southern Sierras Power Company	Universal Electric and Gas Company	Ventura County Power Company ¹	Western States Gas and Electric Company	Yosemite Power Company ²	Total
\$4,646 90	-----	\$3 69	\$5,281 92	\$408 33	\$170,128 79
198 31	-----	66 89	4,697 33	1,503 09	176,456 54
					2,391 45
3,654 11	\$11,321 63	180 14	6,848 37	-----	320,713 15
40,846 28	31,269 80	270 33	35,875 58	-----	2,548,734 37
399 75	1,419 14	-----	3,546 10	-----	51,371 15

					170 47
77 62	-----	-----	-----	-----	1,147 25
					35 65

19,296 47	5,609 60	23 61	16,439 36	2,333 98	401,861 53
1,543 78	539 27	35 63	221 61	86 48	31,616 42
23,453 45	62,796 77	53,930 33	198,916 38	964 51	2,784,892 93
4,445 07	-----	88 18	4,065 61	254 06	181,968 51
472 09	-----	-----	7,509 09	2,609 98	192,978 12

990 94	1,018 53	44 84	435 73	122 81	56,856 01
5,649 34	-----	-----	492 55	136 01	111,076 59
876 33	1,101 87	779 66	2,532 32	-----	108,051 18
1,056 74	3,122 99	14 51	1,378 68	-----	85,598 62
					365 52
14 02	-----	-----	-----	-----	606 02
658 69	-----	4 89	-----	93 27	21,804 77

\$108,279 89	\$118,199 60	\$55,442 70	\$288,240 63	\$8,512 52	\$7,248,825 04

\$810 42	-----	\$17 83	\$1,678 42	\$209 40	\$68,396 90
14,814 00	-----	142 58	1,653 20	111 98	154,067 51
9,705 15	-----	331 32	8,413 26	-----	157,322 78
1,294 34	-----	39 28	2,403 92	-----	19,144 58
59 70	-----	157 45	478 25	-----	50,598 74
25,602 34	-----	433 85	10,940 81	370 27	188,165 21
					1,376 86

696 50	-----	2 20	305 70	-----	15,052 43
2,261 39	-----	35 46	2,330 56	-----	35,470 84
165 16	-----	-----	59 22	-----	13,369 47

\$55,409 00	-----	\$1,159 97	\$28,263 34	\$691 65	\$702,965 32

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company	City Electric Company	Coachella Valley Ice and Electric Company
<i>Distribution Expenses.</i>			
Superintendence	\$2,237 98	\$1,564 63	\$992 21
Substation labor	1,483 93	16,361 78	-----
Substation supplies and expenses.....	543 24	1,159 34	-----
Storage battery labor.....	-----	-----	-----
Storage battery supplies and expenses.....	-----	-----	-----
Setting and removing transformers and meters	6,317 02	824 62	282 58
Inspecting and patrolling.....	1,018 01	5,133 23	49 25
Electric meter operations.....	592 63	4,936 24	332 61
Commercial arc labor.....	-----	-----	-----
Commercial arc supplies and repairs.....	-----	-----	-----
Commercial incandescent lamp instal- lation and renewals.....	-----	89 83	-----
Inspection and repairs of consumers' installations	2,102 12	1,233 62	329 98
Municipal street arc labor.....	928 29	-----	-----
Municipal street arc supplies.....	841 59	-----	-----
General labor and supplies.....	-----	1,273 57	10 52
Repairs to substation buildings and general structures	309 84	30 54	-----
Repairs to substation equipment.....	1,100 72	1,930 05	-----
Repairs to overhead distribution system	3,685 43	6,475 80	563 36
Repairs to underground distribution system	121 81	6,196 27	-----
Repairs to line transformers and devices	504 78	4,497 79	189 05
Repairs to electric services.....	943 12	2,977 79	34 69
Repairs to electric meters.....	408 56	1,517 59	223 95
Repairs to municipal street lighting system	351 72	-----	2 97
Repairs to commercial arc lamps.....	9 23	-----	-----
Repairs to installations on consumers' premises	-----	196 58	145 06
Repairs to miscellaneous distribution equipment	87 96	189 84	-----
Total distribution expenses.....	\$23,587 98	\$56,589 11	\$3,156 23
<i>Commercial Expenses.</i>			
New business expenses.....	\$4,167 43	\$41,349 54	\$1,251 16
Free installation expenses.....	51 96	1,825 07	38 15
Commercial department salaries and expenses	8,874 74	15,571 91	875 97
Commercial department indexing.....	2,832 71	2,389 70	439 92
Commercial department collections.....	5,488 65	4,384 20	435 17
Miscellaneous commercial expenses.....	792 74	-----	49 26
Total commercial expenses.....	\$22,208 23	\$65,520 42	\$3,089 63

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Great Western Power Company	Holton Power Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation
\$3,495 34	\$1,598 13	\$15,371 08	\$9,078 34	\$25,713 80	\$1,965 13
282 91	310 49	16,247 54	2,972 53	5,343 83	1,326 95
-----	163 36	1,167 89	154 32	1,652 44	185 56
-----	-----	-----	-----	-----	-----
1,057 26	505 53	6,809 65	2,817 88	15,650 19	2,291 12
275 16	598 37	12,293 99	267 66	16,107 40	548 39
280 71	955 38	8,363 33	1,171 13	8,056 36	2,579 81
-----	-----	-----	-----	1,038 44	41
-----	-----	-----	-----	254 01	55
-----	5 55	266 32	9 85	51,564 07	1 78
664 37	660 98	10,264 06	342 07	15,303 71	2,021 48
1,578 28	262 90	358 00	-----	-----	320 13
-----	113 57	299 41	-----	-----	1,288 28
3,983 57	1,010 16	2,784 63	26 72	26,041 31	636 50
1 00	2 80	243 68	58 81	923 56	61 61
232 74	56 94	1,267 26	1,837 94	167 54	404 35
4,189 99	3,508 33	24,510 17	1,372 35	4,002 29	3,509 51
7 25	-----	22,346 61	-----	5,427 48	-----
243 76	192 15	8,456 12	182 52	1,709 66	894 71
822 74	1,388 30	1,774 74	400 66	13,628 01	575 94
287 43	164 85	808 38	57 93	1,324 30	302 82
444 24	857 68	1,210 71	519 27	3,773 10	595 47
-----	-----	16 25	-----	21 86	4 50
36 46	299 24	324 74	4 85	38 69	60 24
199 04	225 99	159 34	87 76	121 37	184 70
\$18,082 25	\$12,880 70	\$135,343 90	\$21,362 59	\$197,863 42	\$19,759 94
\$2,907 53	\$1,605 77	\$66,392 50	\$4,171 10	\$53,994 30	\$6,682 57
38 01	-----	166 03	48 83	-----	17 87
6,308 05	4,438 91	41,540 17	11,773 90	25,434 88	2,801 46
2,146 66	575 93	6,967 33	1,483 66	9,661 81	1,641 01
2,022 42	516 39	9,126 97	1,170 13	25,504 14	2,648 27
896 57	790 26	-----	507 85	7,522 64	457 06
\$14,319 24	\$7,927 26	\$124,193 00	\$19,155 47	\$122,117 77	\$14,248 24

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Mt. Whitney Power and Electric Company	Northern California Power Co. Consolidated	Ontario Power Company
<i>Distribution Expenses.</i>			
Superintendence	\$6,652 76	\$5,919 82	\$605 38
Substation labor	8,015 34	9,494 70	3,036 57
Substation supplies and expenses.....	4,487 02	995 17	249 36
Storage battery labor.....			
Storage battery supplies and expenses.....			
Setting and removing transformers and meters	13,688 32	6,345 44	1,417 16
Inspecting and patrolling.....	1,347 51	3,369 40	
Electric meter operations.....	3,825 26	1,759 54	759 08
Commercial arc labor.....		17 69	
Commercial arc supplies and repairs.....		5 57	
Commercial incandescent lamp instal- lation and renewals.....			
Inspection and repairs of consumers' installations	5,680 96	793 43	1,496 56
Municipal street arc labor.....	1,423 38	588 56	
Municipal street arc supplies.....	1,468 09	430 42	480 21
General labor and supplies.....	2,602 55	4,879 98	
Repairs to substation buildings and general structures	41 64	199 33	24 51
Repairs to substation equipment.....	2,579 76	14,605 48	32 86
Repairs to overhead distribution system	5,598 67	12,176 75	4,195 00
Repairs to underground distribution system		119 86	
Repairs to line transformers and devices	2,018 00	3,894 99	127 07
Repairs to electric services.....	147 49	992 68	
Repairs to electric meters.....	211 36	376 42	
Repairs to municipal street lighting system	259 40	1,391 96	
Repairs to commercial arc lamps.....			
Repairs to installations on consumers' premises		32 34	
Repairs to miscellaneous distribution equipment		4,512 11	
Total distribution expenses.....	\$60,047 51	\$72,901 64	\$12,423 76
<i>Commercial Expenses.</i>			
New business expenses.....	\$21,961 35	\$3,455 94	\$2,602 86
Free installation expenses.....	30 26	75 43	2,554 34
Commercial department salaries and expenses	9,401 90	6,831 12	3,537 97
Commercial department indexing.....	5,479 33	3,300 06	1,372 98
Commercial department collections.....	9,016 45	3,341 89	619 40
Miscellaneous commercial expenses.....	134 70	88 18	917 26
Total commercial expenses.....	\$46,023 99	\$17,092 62	\$11,604 81

¹Sold to Southern California Edison Company May 31, 1917.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pacific Gas and Electric Company	Pacific Light and Power Corporation ¹	San Diego Consolidated Gas and Electric Co.	San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company
\$72,799 43	\$16,244 80	\$4,688 98	\$9,360 33	\$2,457 51	\$7,535 59
255,176 21	13,536 98	3,072 62	12,681 57	-----	6,150 42
27,484 04	2,652 10	48 00	5,070 03	5 00	1,301 49
2,320 24	-----	-----	-----	-----	-----
2,867 86	-----	-----	-----	-----	-----
54,263 44	8,766 92	9,857 26	15,002 55	1,922 55	2,086 11
24,699 45	2,038 82	2,999 85	1,475 51	393 92	413 47
-----	8,309 58	5,671 66	12,782 60	412 64	2,922 97
1,302 35	240 45	40	505 28	-----	60
1,248 93	187 79	31	4 68	53 30	50
6,258 36	9,276 03	262 97	151 40	1,123 34	60
36,381 90	10,379 62	9,209 37	15,245 67	2,285 68	2,208 87
29,613 03	8,305 96	5,386 09	2,733 05	349 12	160 98
37,765 86	4,202 93	5,445 03	2,867 49	351 60	205 35
120,291 95	6,432 09	125 06	5,652 66	565 15	4,581 76
6,674 22	496 90	3 60	557 20	136 39	97 62
55,519 13	3,289 48	22 91	1,769 81	7 03	466 16
104,938 86	8,245 75	15,232 15	12,355 04	4,667 26	8,927 22
17,950 20	2,174 70	158 48	-----	1 00	2,652 54
22,025 44	5,249 77	4,389 65	11,779 05	225 28	263 17
17,295 47	2,156 80	1,135 74	1,946 21	1,069 51	395 38
17,894 86	964 45	1,370 68	2,323 16	50 15	64 61
19,723 31	5,017 93	2,522 84	2,998 06	1,736 66	202 69
635 31	39 46	-----	5 13	65 08	1 41
2,387 88	37	-----	309 75	164 92	230 60
64,088 68	27,973 99	122 97	3,231 91	6 55	781 63
\$1,001,606 41	\$110,235 69	\$71,726 62	\$120,808 14	\$18,049 64	\$41,651 74
\$118,398 39	\$28,538 18	\$13,726 47	\$51,857 55	\$4,378 27	\$8,193 70
15,932 19	-----	-----	178 66	57 63	176 54
302,018 56	11,356 25	12,530 35	24,978 14	5,723 77	8,788 88
42,328 69	4,684 25	4,641 16	10,775 14	1,552 29	1,905 73
101,701 53	12,813 17	5,535 02	14,159 08	2,749 18	2,459 11
5,118 50	23,657 36	-----	1,708 99	107 52	4,303 55
\$585,497 86	\$53,734 49	\$36,433 00	\$103,657 56	\$14,568 66	\$25,827 51

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Snow Mountain Water and Power Company	Southern California Edison Company
<i>Distribution Expenses.</i>		
Superintendence		\$68,098 48
Substation labor		50,228 90
Substation supplies and expenses.....		8,218 42
Storage battery labor.....		530 65
Storage battery supplies and expenses.....		236 79
Setting and removing transformers and meters.....		31,734 10
Inspecting and patrolling.....		9,876 56
Electric meter operations.....		17,143 54
Commercial arc labor.....		568 60
Commercial arc supplies and repairs.....		527 13
Commercial incandescent lamp installations and re- newals		41,562 41
Inspection and repairs of consumers' installations..		55,941 84
Municipal street arc labor.....		9,582 53
Municipal street arc supplies.....		20,278 23
General labor and supplies.....		13,469 36
Repairs to substation buildings and general struc- tures		3,325 84
Repairs to substation equipment.....		23,591 85
Repairs to overhead distribution system.....		35,925 46
Repairs to underground distribution system.....		3,196 57
Repairs to line transformers and devices.....		15,529 86
Repairs to electric services.....		21,995 41
Repairs to electric meters.....		4,081 29
Repairs to municipal street lighting system.....		14,275 90
Repairs to commercial arc lamps.....		104 09
Repairs to installations on consumers' premises.....		377 25
Repairs to miscellaneous distribution equipment.....		266 80
Total distribution expenses.....		\$450,667 86
<i>Commercial Expenses.</i>		
New business expenses.....		\$107,460 65
Free installation expenses.....		12,550 90
Commercial department salaries and expenses.....		83,305 85
Commercial department indexing.....		31,591 93
Commercial department collections.....		43,696 82
Miscellaneous commercial expenses.....		4,587 97
Total commercial expenses.....		\$283,194 12

¹Sold to Southern California Edison Company November 30, 1917.²Sold to Sierra and San Francisco Power Company October 1, 1917.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Southern Sierras Power Company	Universal Electric and Gas Company	Ventura County Power Company ¹	Western States Gas and Electric Company	Yosemite Power Company ²	Total
\$7,872 98	\$598 00	\$751 56	\$5,341 89	\$531 04	\$271,475 19
3,123 30	1,365 26	488 10	-----	180 75	410,880 68
993 72	423 24	324 66	-----	76 45	57,354 85
-----	-----	-----	-----	-----	2,850 89
-----	-----	-----	-----	-----	3,104 65
3,524 41	1,390 53	2,049 32	9,339 04	606 28	198,549 28
1,816 60	573 13	297 88	-----	14 68	85,608 24
1,813 53	1,859 67	103 15	3,356 45	435 50	88,423 37
-----	-----	-----	-----	-----	3,674 22
-----	-----	-----	-----	-----	2,282 77
988 25	-----	-----	2,039 90	-----	113,600 66
3,384 11	1,921 51	1,074 36	7,349 09	281 50	186,556 86
4 66	-----	76 42	2,542 40	319 06	64,532 84
-----	-----	69 18	3,401 58	729 25	80,238 07
289 39	954 00	453 88	987 95	46 18	197,098 94
415 92	4 06	24 90	-----	18 37	13,652 34
8,566 64	167 77	139 40	-----	18 17	117,773 99
7,934 09	98 73	2,697 90	21,821 54	815 57	297,447 22
-----	827 01	-----	288 59	-----	61,468 37
857 65	98 42	420 76	1,277 57	13 61	85,040 83
681 91	522 01	808 17	2,215 86	50 48	73,959 11
197 46	164 94	2,270 30	713 54	4 66	35,783 69
623 95	-----	355 46	3,316 44	217 84	60,397 60
-----	-----	-----	-----	-----	902 32
393 39	99 31	846 70	-----	30	5,948 67
9 93	23 41	151 99	-----	-----	66,477 99
-----	-----	-----	-----	-----	-----
\$43,491 89	\$11,091 00	\$13,404 09	\$63,991 84	\$4,359 69	\$2,585,083 64
-----	-----	-----	-----	-----	-----
\$22,464 69	\$15,840 96	\$4,628 60	\$10,674 57	\$304 08	\$597,008 16
104 41	409 24	-----	117 29	17 36	34,390 17
9,242 87	6,591 60	4,017 48	13,521 32	723 60	620,189 65
2,641 76	1,683 46	1,380 10	4,886 23	354 48	146,716 32
5,621 55	3,688 98	1,408 37	5,883 50	119 03	264,109 42
1,306 08	681 19	467 89	-----	-----	26,780 85
-----	-----	-----	-----	-----	-----
\$41,381 36	\$28,895 43	\$11,902 44	\$35,082 91	\$1,518 55	\$1,689,194 57

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	California- Oregon Power Company
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$13,545 20
Salaries of general office clerks.....	27,805 25
Miscellaneous general office supplies and expenses.....	20,256 23
Law expenses—general.....	9,123 99
Railroad Commission expenses.....	725 39
Injuries and damages.....	
Relief department and expenses.....	
Electric franchise requirements.....	1,412 93
Other general expenses.....	1,848 28
Insurance.....	9,546 88
Repairs to general structures.....	1,094 96
Repairs to general equipment—office equipment.....	31 76
Repairs to general equipment—shop equipment.....	167 91
Repairs to general equipment—store equipment.....	2,050 54
Repairs to general equipment—stable and garage equipment.....	638 42
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	1,045 11
Repairs to road, trestles and bridges.....	100 21
Electric expense transferred.....Cr.	
Joint operating expenses.....Cr.	
Undistributed adjustments—balances.....	
Extraordinary repairs.....	
Repairs charged to reserve.....Cr.	
Total general and miscellaneous expenses.....	\$89,393 06
<i>Other Expenses.</i>	
By-product expense.....	
Steam sales expense.....	
Total other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$30,832 43
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
<i>Depreciation of Plant and Equipment.</i>	
Depreciation of production capital.....	\$46,020 00
Depreciation of transmission capital.....	75,758 00
Depreciation of distribution capital.....	54,360 00
Depreciation of general capital.....	13,908 00
Total general amortization of capital.....	\$190,046 00
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$25,272 50
Transmission expenses.....	14,979 22
Distribution expenses.....	23,587 98
Commercial expenses.....	22,208 23
General and miscellaneous expenses.....	89,393 06
Other expenses.....	
Taxes.....	30,832 43
General amortization of capital.....	190,046 00
Total operating expenses.....	\$396,319 42

¹Not segregated to accounts.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

City Electric Company	Coachella Valley Ice and Electric Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Great Western Power Company	Holton Power Company
\$16,200 00	\$1,706 78	\$4,475 84	\$1,221 12	\$40,848 83	\$3,775 99
4,200 00	2,268 86	2,815 86	1,364 84	14,067 90	6,353 75
1,620 80	1,888 59	2,648 05	2,149 46	26,165 32	5,032 40
2,425 50	1,155 60	76 36	195 75	7,154 60	2,613 20
-----	18 58	571 74	2,094 18	20 15	176 88
7,729 62	33 52	2,202 60	59 75	15,851 49	272 70
-----	-----	-----	-----	-----	-----
45 00	-----	462 55	32 52	1,262 50	-----
3,731 89	716 95	1,630 67	2,670 93	3,991 89	3,218 45
-----	-----	39	-----	299 37	648 43
-----	-----	147 02	-----	153 64	17 10
-----	17 65	7 74	87 07	-----	1 50
-----	-----	23 87	329 01	-----	4 76
7 00	163 76	1 67	-----	2,010 14	108 23
-----	-----	-----	225 11	-----	-----
-----	-----	-----	29,476 24	2405 00	-----
-----	217 89	17,135 25	2 01	1,563 77	1,322 97
-----	-----	-----	-----	-----	-----
\$35,959 81	\$7,952 40	2\$2,070 89	\$955 01	\$109,857 06	\$20,900 42
-----	-----	-----	-----	\$29,985 30	-----
\$151,817 24	-----	-----	-----	25,559 75	-----
\$151,817 24	-----	-----	-----	\$55,545 05	-----
\$79,027 81	\$2,618 98	\$16,187 15	\$12,513 30	\$153,314 83	\$14,695 16
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	1\$17,620 80	1\$8,054 86	-----	-----
\$918,830 79	\$168,516 20	\$86,634 86	\$88,727 83	\$207,200 37	\$182,018 13
-----	9,695 33	5,345 01	5,978 33	81,457 16	-----
56,589 11	3,156 23	18,082 25	12,880 70	135,343 90	21,362 59
65,520 42	3,089 63	14,319 24	7,927 26	124,193 00	19,155 47
35,959 81	7,952 40	20,070 89	955 01	109,857 06	20,900 42
151,817 24	-----	-----	-----	55,545 05	-----
79,027 81	2,618 98	16,187 15	12,513 30	153,314 83	14,695 16
-----	-----	17,620 80	8,054 86	-----	-----
\$1,307,745 18	\$195,028 77	\$156,118 42	\$137,037 29	\$866,911 37	\$258,131 77

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Los Angeles Gas and Electric Corporation
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$15,902 43
Salaries of general office clerks.....	8,920 16
Miscellaneous general office supplies and expenses.....	16,245 14
Law expenses—general.....	20,031 03
Railroad Commission expenses.....	219 70
Injuries and damages.....	3,665 72
Relief department and expenses.....	3,168 32
Electric franchise requirements.....	
Other general expenses.....	28,774 42
Insurance.....	673 24
Repairs to general structures.....	1,893 83
Repairs to general equipment—office equipment.....	202 29
Repairs to general equipment—shop equipment.....	
Repairs to general equipment—store equipment.....	
Repairs to general equipment—stable and garage equipment.....	
Repairs to general equipment—miscellaneous.....	
Repairs to telephone lines.....	
Repairs to road, trestles and bridges.....	
Electric expense transferred.....	Cr.
Joint operating expenses.....	Cr.
Undistributed adjustments—balances.....	2758 30
Extraordinary repairs.....	
Repairs charged to reserve.....	Cr.
Total general and miscellaneous expenses.....	\$98,937 93
<i>Other Expenses.</i>	
By-product expense.....	
Steam sales expense.....	
Total other expenses.....	
<i>Taxes.</i>	
Taxes.....	\$96,999 58
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
<i>Depreciation of Plant and Equipment.</i>	
Depreciation of production capital.....	\$74,155 90
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	216,105 80
Depreciation of general capital.....	2,075 53
Total general amortization of capital.....	\$292,337 23
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$456,756 93
Transmission expenses.....	
Distribution expenses.....	197,863 42
Commercial expenses.....	122,117 77
General and miscellaneous expenses.....	98,937 93
Other expenses.....	
Taxes.....	96,999 58
General amortization of capital.....	292,337 23
Total operating expenses.....	\$1,265,012 91

¹Not segregated to accounts.²Credit item.³Sold to Southern California Edison Company May 31, 1917.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Midland Counties Public Service Corporation	Mt. Whitney Power and Electric Company	Northern California Power Co. Consolidated	Ontario Power Company	Pacific Gas and Electric Company	Pacific Light and Power Corporation ³
\$1,153 23	\$10,178 60	\$11,280 58	\$4,707 71	\$48,368 87	\$17,981 22
4,377 60	13,847 48	6,370 48	-----	178,626 68	16,316 07
6,599 99	18,098 24	10,662 98	883 77	53,823 02	26,066 76
3,825 10	1,118 50	4,067 00	-----	22,490 60	12,220 87
79 45	7,952 51	589 10	-----	651 61	5 20
537 08	17,530 84	7,941 81	605 00	52,623 20	1,136 35
-----	-----	-----	-----	9,720 41	6,668 31
-----	-----	-----	-----	-----	7,764 80
12 94	110 50	2,483 75	2,332 75	45,094 19	-----
1,050 33	7,617 28	-----	897 52	13,155 80	-----
42 99	89 46	64 24	-----	-----	1,102 53
2 93	100 27	46 48	-----	4 30	309 84
-----	-----	-----	-----	-----	-----
-----	33 00	2 56	-----	-----	-----
-----	-----	-----	-----	-----	-----
80	1,290 65	20 32	-----	-----	175 95
484 89	307 03	2,690 90	-----	-----	3,362 43
-----	-----	41 78	-----	-----	-----
² 1,064 40	-----	-----	-----	-----	² 11,944 84
-----	-----	-----	-----	-----	-----
² 570 51	-----	² 3,533 42	-----	-----	-----
382 71	-----	-----	-----	-----	7,500 00
² 382 71	-----	-----	-----	-----	² 1,319 15
-----	-----	-----	-----	-----	-----
\$16,532 42	\$78,274 36	\$42,728 56	\$9,426 75	\$419,558 68	\$87,296 34
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$339,286 58	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$339,286 58	-----
\$10,874 67	\$45,000 00	\$42,751 97	\$7,267 75	\$668,379 01	\$66,107 91
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$2,185 38	-----	-----	-----	-----	-----
3,674 05	-----	-----	-----	-----	-----
7,330 00	-----	-----	-----	-----	-----
1,105 40	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$14,294 83	¹ \$102,011 00	¹ \$42,100 11	¹ \$15,000 00	¹ \$698,749 98	¹ \$212,500 00
-----	-----	-----	-----	-----	-----
\$74,577 18	\$229,863 04	\$86,589 12	\$19,247 49	\$2,518,455 49	\$111,602 02
3,232 79	8,064 67	41,822 99	-----	186,132 15	31,896 26
19,759 94	60,047 51	72,901 64	12,423 76	1,001,606 41	110,235 69
14,248 24	46,023 99	17,092 62	11,604 81	585,497 86	53,734 49
16,532 42	78,274 36	42,728 56	9,426 75	419,558 68	87,296 34
-----	-----	-----	-----	339,286 58	-----
10,874 67	45,000 00	42,751 97	7,267 75	668,379 01	66,107 91
14,294 83	102,011 00	42,100 11	15,000 00	698,749 98	212,500 00
-----	-----	-----	-----	-----	-----
\$153,520 07	\$569,284 57	\$345,987 01	\$74,970 56	\$6,417,666 16	\$673,372 71

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	San Diego Consolidated Gas and Electric Co.
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$31,855 18
Salaries of general office clerks.....	7,668 37
Miscellaneous general office supplies and expenses.....	17,935 35
Law expenses—general.....	6,964 98
Railroad Commission expenses.....	513 15
Injuries and damages.....	949 83
Relief department and expenses.....	
Electric franchise requirements.....	
Other general expenses.....	6,242 58
Insurance.....	13,282 41
Repairs to general structures.....	1,519 80
Repairs to general equipment—office equipment.....	132 21
Repairs to general equipment—shop equipment.....	
Repairs to general equipment—store equipment.....	18 61
Repairs to general equipment—stable and garage equipment.....	
Repairs to general equipment—miscellaneous.....	101 76
Repairs to telephone lines.....	
Repairs to road, trestles and bridges.....	
Electric expense transferred.....Cr.	² \$8,636 38
Joint operating expenses.....Cr.	
Undistributed adjustments—balances.....	
Extraordinary repairs.....	
Repairs charged to reserve.....Cr.	
Total general and miscellaneous expenses.....	\$48,547 85
<i>Other Expenses.</i>	
By-product expense.....	\$621 24
Steam sales expense.....	4,997 16
Total other expenses.....	\$5,618 40
<i>Taxes.</i>	
Taxes.....	\$62,553 69
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
<i>Depreciation of Plant and Equipment.</i>	
Depreciation of production capital.....	
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	¹ \$71,664 00
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$209,666 61
Transmission expenses.....	1,120 97
Distribution expenses.....	71,726 62
Commercial expenses.....	36,433 00
General and miscellaneous expenses.....	48,547 85
Other expenses.....	5,618 40
Taxes.....	62,553 69
General amortization of capital.....	71,664 00
Total operating expenses.....	\$507,331 14

¹Not segregated to accounts.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Joaquin Light and Power Corporation	Santa Barbara Gas and Electric Company	Sierra and San Francisco Power Company	Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company
\$41,024 96	\$2,421 73	\$20,438 58	\$2,400 00	\$124,431 06	\$7,955 19
28,797 10	1,852 32	16,294 56	1,800 00	213,951 33	14,922 29
77,780 97	4,691 02	18,915 91	2,774 52	166,150 51	10,618 83
7,758 10	55 05	5,793 99	1,517 78	43,078 04	6,028 47
8,948 79	1,716 67	6,642 03	-----	140 80	655 43
14,409 77	722 01	13 88	1 60	47,721 11	1,075 99
-----	241 24	-----	-----	12,163 18	-----
-----	-----	-----	-----	-----	124 95
2,800 52	6,629 31	774 46	41 65	21,657 88	998 19
2,643 32	1,301 35	9,220 42	586 06	16,096 15	8,169 67
367 64	497 30	425 39	-----	3,401 76	-----
320 22	-----	50	-----	-----	7 10
-----	-----	6 00	-----	1,253 58	-----
-----	-----	25	-----	-----	-----
-----	-----	37 68	-----	-----	8 01
345 91	-----	30 40	-----	-----	101 43
3,109 81	-----	4,007 59	100 50	8,165 62	85 21
95 12	-----	-----	16 60	-----	-----
² 5,562 12	² 615 96	-----	-----	² 23,126 04	-----
-----	-----	-----	-----	² 235,312 00	² 25,742 59
² 5,142 56	² 212 49	² 51 85	-----	² 4,189 43	² 873 04
8,258 20	-----	-----	-----	-----	-----
² 8,258 20	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$180,697 55	\$19,299 55	\$82,549 79	\$9,238 71	\$395,583 55	\$24,135 13
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$99,608 53	\$12,479 05	\$85,554 84	\$7,511 58	\$326,745 30	\$33,006 44
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$11,301 77	-----	-----	\$16,622 57	-----	-----
11,243 48	-----	-----	13,167 05	-----	-----
27,991 89	-----	-----	-----	-----	-----
3,346 59	-----	-----	977 09	-----	-----
-----	-----	-----	-----	-----	-----
\$53,283 73	¹ \$34,979 23	¹ \$74,647 72	\$30,766 71	¹ \$810,824 37	-----
-----	-----	-----	-----	-----	-----
\$140,838 32	\$70,963 45	\$233,285 30	\$10,303 18	\$830,800 89	\$108,279 89
33,213 10	30 01	38,592 31	7,419 95	148,461 11	55,409 00
120,808 14	18,049 64	41,651 74	-----	450,667 86	43,491 89
103,657 56	14,568 66	25,827 51	-----	283,194 12	41,381 36
180,697 55	19,299 55	82,549 79	9,238 71	395,583 55	24,135 13
-----	-----	-----	-----	-----	-----
99,608 53	12,479 05	85,554 84	7,511 58	326,745 30	33,006 44
53,283 73	34,979 23	74,647 72	30,766 71	810,824 37	-----
-----	-----	-----	-----	-----	-----
\$732,106 93	\$170,369 59	\$582,109 21	\$65,240 13	\$3,246,277 20	\$305,703 71

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC COMPANIES

	Universal Electric and Gas Company
<i>General and Miscellaneous Expenses.</i>	
Salaries of general officers.....	\$3,000 00
Salaries of general office clerks.....	
Miscellaneous general office supplies and expenses.....	3,565 32
Law expenses—general.....	252 11
Railroad Commission expenses.....	
Injuries and damages.....	1 65
Relief department and expenses.....	
Electric franchise requirements.....	
Other general expenses.....	
Insurance.....	2,473 01
Repairs to general structures.....	
Repairs to general equipment—office equipment.....	9 22
Repairs to general equipment—shop equipment.....	
Repairs to general equipment—store equipment.....	
Repairs to general equipment—stable and garage equipment.....	
Repairs to general equipment—miscellaneous.....	58 52
Repairs to telephone lines.....	
Repairs to road, trestles and bridges.....	
Electric expense transferred.....	Cr.
Joint operating expenses.....	Cr.
Undistributed adjustments—balances.....	2795 25
Extraordinary repairs.....	
Repairs charged to reserve.....	Cr. 2,1373 63
Total general and miscellaneous expenses.....	\$7,190 95
<i>Other Expenses.</i>	
By-product expenses.....	\$1,144 80
Steam sales expense.....	5,874 30
Total other expenses.....	\$7,019 10
<i>Taxes.</i>	
Taxes.....	\$8,511 26
<i>General Amortization of Capital.</i>	
Amortization of franchises and patents.....	
<i>Depreciation of Plant and Equipment.</i>	
Depreciation of production capital.....	\$9,331 62
Depreciation of transmission capital.....	
Depreciation of distribution capital.....	30,530 17
Depreciation of general capital.....	1,715 78
Total general amortization of capital.....	\$41,577 57
<i>Recapitulation of Expenses.</i>	
Production expenses.....	\$118,199 60
Transmission expenses.....	
Distribution expenses.....	11,091 00
Commercial expenses.....	28,895 43
General and miscellaneous expenses.....	7,190 95
Other expenses.....	7,019 10
Taxes.....	8,511 26
General amortization of capital.....	41,577 57
Total operating expenses.....	\$222,484 91

¹Not segregated to accounts.²Credit item.³Sold to Southern California Edison Company November 30, 1917.⁴Sold to Sierra and San Francisco Power Company October 1, 1917.⁵Various utilities aggregating \$2,106,503.69. Not segregated to accounts.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Ventura County Power Company ³	Western States Gas and Electric Company	Yosemite Power Company ⁴	Total
\$2,404 68	\$39,838 82	\$1,593 36	\$468,659 96
1,889 01	12,464 33	1,328 61	583,302 35
3,134 07	28,973 85	1,763 24	528,444 34
189 34	7,547 42	2,314 00	167,997 38
863 05	9,782 97	300 79	42,668 17
87 80	464 04	9 50	175,646 86
			31,961 46
		1,149 48	10,452 16
	4,484 66	121 88	126,210 53
680 68	13,322 50	1,059 71	117,737 11
61 08	210 03		11,719 20
92 17	255 24	16 84	1,849 13
			1,522 30
5 49			2,129 60
41 09			1,078 08
50	65 22	98 34	2,296 23
131 41	665 17	163 70	26,833 61
			253 71
² 3,822 49	² 13,431 82		² 105,085 29
			² 278,189 84
			² 19,029 47
1,650 00			17,790 91
² 325 36			² 11,659 05
\$7,082 52	\$104,642 43	\$9,919 45	\$1,904,589 44
			\$31,751 34
			527,535 03
			\$559,286 37
\$7,132 62	\$68,909 55	\$6,417 19	\$1,965,000 60
		\$5,227 20	\$164,844 44
		304 20	104,146 78
		5,113 53	340,831 39
		804 24	23,932 63
¹ \$18,351 62		\$11,449 17	¹ \$2,740,258 93
\$55,442 70	\$288,240 63	\$8,512 52	\$7,248,825 01
1,159 97	28,263 34	691 65	702,965 32
13,404 09	63,991 84	4,359 69	2,585,083 64
11,902 44	35,082 91	1,518 55	1,689,194 57
7,082 52	104,642 43	9,919 45	1,904,589 44
			559,286 37
7,132 62	68,909 55	6,417 19	1,965,000 60
18,351 62		11,449 17	2,740,258 93
\$114,475 96	\$589,130 70	\$42,868 22	\$19,395,203 91

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" ELECTRIC COMPANIES

	Amador Electric Light and Power Company	California Telephone and Light Company
<i>Production Expenses.</i>		
Superintendence		
Water collection labor expense.....		
Water for hydraulic power.....		
Steam generation		
Steam from other sources.....		
Producer gas generation.....		
Power gas from other sources.....		
Plant supplies and expenses.....		
Electric energy from other sources.....	\$8,035 52	\$23,831 59
General labor and supplies.....		
Repairs to dams—water conduits and penstocks.....		
Repairs to power plant buildings and general structures		
Repairs to equipment.....		
Total production expenses.....	\$8,035 52	\$23,831 59
<i>Transmission Expenses.</i>		
Superintendence		
Inspection and patrolling.....		
Substation labor and expenses.....		
General labor and supplies.....		
Repairs to transmission system.....		
Repairs to substation buildings and equipment.....		
Total transmission expenses.....		
<i>Distribution Expenses.</i>		
Superintendence		
Substation labor and supplies.....		\$201 94
Storage battery labor and supplies.....		
Setting and removing transformers and meters.....	\$109 50	1,307 42
Inspecting and patrolling.....	688 08	
Electric meter operations.....	16 65	642 84
Commercial lamp labor and expense.....		
Municipal labor and expenses.....		
General labor and supplies.....	2,140 43	
Repairs to substation buildings and equipment.....		71 42
Repairs to distribution system.....	2,703 47	3,086 01
Total distribution expenses.....	\$5,658 13	\$5,309 63
<i>Commercial Expenses.</i>		
Promotion	\$81 32	\$785 00
Commercial department supplies and expenses.....	1,967 26	7,165 93
Total commercial expenses.....	\$2,048 58	\$7,950 93

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Corona Gas and Electric Light Company	Fort Bragg Electric Company	Needles Gas and Electric Company	United Light, Fuel and Power Company	Vallejo Electric Light and Power Company	Total
	\$1,200 00	\$3,319 30			\$4,519 30
	8,497 92				8,497 92
		3,463 81			3,463 81
\$5,906 45		1,458 41	\$9,184 47	\$23,849 32	70,807 35
		174 61			1,458 41
		1,195 94			174 61
\$5,906 45	\$9,697 92	\$9,612 10	\$9,184 47	\$23,849 32	1,195 94
					\$90,117 37
	\$350 14				
	\$350 14				\$350 14
\$846 35			\$789 20	\$122 42	\$2,057 97
414 20				1,217 66	1,833 80
235 06		\$670 22	427 02	3,928 93	6,678 15
49 47			2 10	11 58	751 23
401 71			43 29	606 03	1,710 52
270 17			2 56	26 66	299 39
212 77		37 41	122 26	490 68	863 12
31 05			152 30	1,062 90	3,386 68
79 57				53 57	204 56
734 80	\$2,772 04	32 15	1,587 11	483 90	11,399 48
\$3,275 15	\$2,772 04	\$739 78	\$3,125 84	\$8,304 33	\$29,184 90
\$573 65		\$388 39	\$50 60	\$797 48	\$2,676 44
3,211 66	\$838 16	1,573 71	1,073 76	3,420 41	19,250 89
\$3,785 31	\$838 16	\$1,962 10	\$1,124 36	\$4,217 89	\$21,927 33

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "B" ELECTRIC COMPANIES

	Amador Electric Light and Power Company	California Telephone and Light Company
<i>General and Miscellaneous Expenses.</i>		
Salaries and expenses of general officers.....	\$2,097 63	\$7,128 83
Law expenses—general		349 90
Railroad Commission expenses.....		1,216 71
Injuries and damages.....		9 90
Relief department and expenses.....		
Electric franchise requirements.....		
Other general expenses.....	30 00	
Insurance	319 49	374 15
Repairs to miscellaneous equipment.....	101 92	
Electric expenses transferred.....Cr.		
Joint operating expense.....Cr.		
Undistributed adjustments—balances		
Extraordinary repairs		1,237 96
Repairs charged to reserve.....Cr.		
Total general and miscellaneous expenses.....	\$2,549 04	\$10,317 45
<i>Other Expenses.</i>		
By-product expense		
Steam sales expense.....		
Total other expenses.....		
<i>Taxes.</i>		
Taxes	\$2,464 65	\$3,260 31
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$4,577 01	\$6,730 90
<i>Recapitulation of Expenses.</i>		
Production expenses	\$8,035 52	\$23,831 59
Transmission expenses		
Distribution expenses	5,658 13	5,309 63
Commercial expenses	2,048 58	7,950 93
General and miscellaneous expenses.....	2,549 04	10,317 45
Other expenses		
Taxes	2,464 65	3,260 31
Amortization of general capital.....	4,577 01	6,730 90
Total operating expenses.....	\$25,332 93	\$57,400 81

¹Credit item.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Corona Gas and Electric Light Company	Fort Bragg Electric Company	Needles Gas and Electric Company	United Light, Fuel and Power Company	Vallejo Electric Light and Power Company	Total
\$1,520 44	\$1,800 00	\$2,186 82	\$6,205 81	\$13,094 61	\$34,034 14
252 04		60 60	1,021 27	3,007 50	4,691 31
				76 16	1,292 87
				558 02	567 92
	1,598 04				1,598 04
	20 50	1,561 86	30 71	4,794 52	6,437 59
310 98	491 11	747 82	152 96	600 00	2,996 51
			197 32	6 15	305 39
31 32					31 32
					1,237 96
\$2,052 14	\$3,909 65	\$4,557 10	\$7,608 07	\$22,136 96	\$53,130 41
			\$17,181 35		\$17,181 35
			\$17,181 35		\$17,181 35
\$2,072 35	\$775 90	\$1,165 59	\$3,435 88	\$4,555 44	\$17,730 12
\$1,800 00	\$4,211 66	\$3,031 43	\$7,049 46	\$7,250 43	\$34,650 89
\$5,906 45	\$9,697 92	\$9,612 10	\$9,184 47	\$23,849 32	\$90,117 37
	350 14				350 14
3,275 15	2,772 04	739 78	3,125 84	8,304 33	29,184 90
3,785 31	838 16	1,962 10	1,124 36	4,217 89	21,927 33
2,052 14	3,909 65	4,557 10	7,608 07	22,136 96	53,130 41
			17,181 35		17,181 35
2,072 35	775 90	1,165 59	3,435 88	4,555 44	17,730 12
1,800 00	4,211 66	3,031 43	7,049 46	7,250 43	34,650 89
\$18,891 40	\$22,555 47	\$21,068 10	\$48,709 43	\$70,314 37	\$264,272 51

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Alturas Electric Power Company	Bay Point Light and Power Company
Production expenses and repairs to capital.....	\$1,379 57	\$3,624 21
Transmission expenses and repairs to capital.....	18 00	600 00
Distribution expenses and repairs to capital.....	208 57	55 30
Commercial department labor, supplies and ex- penses		
Salaries and expenses of general officers.....	2,520 00	1,537 91
Miscellaneous general expenses.....	1,074 56	95 49
Miscellaneous general repairs.....	120 85	
Other expenses		
Taxes	854 30	198 79
Depreciation, etc.	2,001 96	
Total operating expenses.....	\$8,177 81	\$6,111 70

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Consolidated Electric Company
Production expenses and repairs to capital.....	
Transmission expenses and repairs to capital.....	
Distribution expenses and repairs to capital.....	
Commercial department labor, supplies and expenses.....	
Salaries and expenses of general officers.....	
Miscellaneous general expenses.....	
Miscellaneous general repairs.....	
Other expenses	
Taxes	\$13,653 59
Depreciation, etc.	
Total operating expenses.....	\$13,653 59

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Beverly Hills Utilities Company	Bishop Light and Power Company	Boulder Creek Electric Light and Water Company	California Electric Generating Company	Calistoga Electric Company	California Power and Manufacturing Company
\$2,005 60	\$5,118 60	\$1,058 07	-----	\$3,780 96	\$1,464 67
178 21	1,195 90	156 51	-----	1,140 95	24 00
44 38	2,240 29	400 00	-----	613 34	1,202 40
219 34	1,231 13	303 00	-----	542 93	1,100 57
32 48	464 76	132 44	-----	505 19	2,699 10
-----	2 85	-----	-----	78 73	294 65
140 15	895 39	143 41	\$5,895 76	492 88	2 15
-----	1,800 00	-----	-----	604 52	193 44
\$2,620 16	\$12,948 92	\$2,193 43	\$5,895 76	\$7,759 50	1,455 00
					\$8,435 98

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Del Mar Water, Light and Power Company	Great Western Power Company of California	Lassen Electric Company	Lompoc Light and Power Company	Mendocino Electric Light and Power Company	Middle Yuba Hydro-electric Power Company
\$2,220 32	\$4,459 60	\$1,578 85	\$9,073 60	-----	-----
1 75	2,213 86	151 47	1,232 88	-----	\$4,533 83
74 40	2,636 12	1,371 70	1,312 20	-----	300 00
-----	1,744 50	1,022 45	747 77	\$2,048 00	1,128 10
98 20	616 22	459 08	270 30	2,047 52	-----
-----	62 10	10 35	-----	54 36	1,276 19
56 25	8,904 82	920 48	1,029 24	320 38	-----
272 50	-----	2,613 80	-----	-----	-----
240 00	-----	-----	-----	-----	-----
\$2,963 42	\$20,637 22	\$8,513 68	\$13,665 99	\$4,470 26	\$7,238 12

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Mountain Light and Water Company
Production expenses and repairs to capital.....	\$749 00
Transmission expenses and repairs to capital.....	669 57
Distribution expenses and repairs to capital.....	507 10
Commercial department labor, supplies and expenses.....	
Salaries and expenses of general officers.....	
Miscellaneous general expenses.....	130 42
Miscellaneous general repairs.....	1 00
Other expenses.....	
Taxes.....	140 78
Depreciation, etc.	500 00
Total operating expenses.....	\$2,697 87

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC COMPANIES

	Rialto Light, Power and Water Company
Production expenses and repairs to capital.....	\$2,824 20
Transmission expenses and repairs to capital.....	
Distribution expenses and repairs to capital.....	812 29
Commercial department labor supplies and expenses.....	793 38
Salaries and expenses of general officers.....	483 53
Miscellaneous general expenses.....	89 47
Miscellaneous general repairs.....	¹ 1 22
Other expenses.....	
Taxes.....	480 00
Depreciation, etc.	600 00
Total operating expenses.....	\$6,081 65

¹ Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Mt. Konocti Light and Power Company	Napa Valley Electric Company	Novato Utilities Company	Ojai Power Company	Pinole Electric Light and Power Company	Plumas Light and Power Company
\$3,821 20	\$8,776 41	\$873 00	\$5,983 77	-----	\$1,192 55
3,109 47	1,827 80	142 11	1,072 83	\$993 21	361 09
2,997 73	337 83	-----	18 05	-----	390 60
1,627 53	4,819 95	1,031 33	-----	1,200 00	498 27
-----	3,561 15	164 23	374 37	224 58	186 85
-----	-----	-----	16 54	-----	1,233 12
-----	-----	-----	500 00	4,655 02	103 70
1,291 32	1,216 00	270 65	372 53	547 09	-----
1,808 08	-----	1,082 14	1,770 80	938 89	-----
-----	-----	-----	-----	-----	-----
\$14,655 33	\$20,539 14	\$3,513 46	\$10,108 89	\$8,558 79	\$3,966 18

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Surprise Valley Electric Light and Power Company	Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company	Vacaville Water and Light Company	Weaverville Electric Company	Total
\$1,797 17	\$2,400 00	\$12,029 46	\$7,235 80	\$515 55	\$83,962 16
315 66	960 00	-----	183 27	-----	3,283 06
220 13	-----	-----	1,222 10	-----	22,803 30
165 54	-----	2,533 00	540 00	-----	17,676 80
225 59	3,000 00	3,387 00	1,200 00	1,084 00	33,161 91
5 00	-----	2,667 34	571 27	309 90	16,549 84
50	-----	-----	-----	-----	397 55
-----	1,730 38	5,375 95	-----	-----	12,371 96
223 51	543 39	1,309 64	505 52	238 79	42,330 54
362 22	-----	1,426 10	798 00	-----	17,951 51
-----	-----	-----	-----	-----	-----
\$3,315 32	\$8,633 77	\$28,728 49	\$12,255 96	\$2,148 24	\$250,488 63

TELEPHONE COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	California Telephone and Light Company ²	Campbell Telephone Company	Chileno Valley Telephone Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1914.....		\$3,158 79	\$2,218 56
Fixed capital installed since December 31, 1913.....		676 46	147 32
Total fixed capital.....		\$3,835 25	\$2,365 88
Reserve for accrued depreciation...Cr.		\$383 52	\$434 03
Reserve for amortization of intangible capital .....Cr.			
Total credit		\$383 52	\$434 03
Net investment in fixed capital.....		\$3,451 73	\$1,931 85
Cash and deposits.....		641 64	461 20
Notes receivable			
Accounts receivable		26 30	
Other current assets.....			
Investments			
Treasury securities			
Working assets			
Prepaid expenses			
Unamortized discount on securities and expenses		270 00	
Miscellaneous			
Corporate deficit			
Totals		\$4,889 67	\$2,393 05
<i>Liabilities.</i>			
Capital stock		\$2,937 50	\$2,300 00
Premium on capital stock.....			
Funded debt			
Assessment			
Notes payable			
Accounts payable		13 50	
Interest and taxes accrued.....			
Miscellaneous			20 00
Reserves			
Income invested since December 31, 1913, in fixed capital.....			
Appreciation in fixed capital.....			
Corporate surplus		1,438 67	73 05
Totals		\$4,889 67	\$2,393 05

¹Leased from Corona Home Telephone and Telegraph Company.²See electric table.³Includes stock subscriptions of \$273.50.

No. 1.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Chinese. Jamestown and Sonora Telegraph Company	Coachella Valley Home Telephone and Telegraph Company	Colusa County Telephone Company	Corona Home Telephone and Telegraph Company	Corona Union Telephone and Telegraph Company ¹	Consolidated Utilities Company
\$1,200 00	\$12,973 77	\$168,942 65	\$82,450 00	-----	\$51,000 47
-----	249 55	7,651 43	1,599 58	-----	14,308 15
\$1,200 00	\$13,223 32	\$176,594 08	\$84,049 58	-----	\$65,308 62
-----	\$2,723 99	\$13,678 58	\$6,000 00	-----	-----
-----	-----	2,610 96	-----	-----	-----
-----	\$2,723 99	\$16,289 54	\$6,000 00	-----	-----
\$1,200 00	\$10,499 33	\$160,304 54	\$78,049 58	-----	\$65,308 62
3 23	62 37	7,801 95	1,000 00	\$346 04	857 22
-----	-----	-----	-----	25 50	904 90
-----	354 32	7,021 91	895 36	334 51	1,032 67
-----	-----	2,798 40	-----	-----	-----
-----	180 00	2,008 90	5,000 00	1,000 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	1,491 02	-----	-----	210 37
-----	-----	207 78	-----	-----	-----
-----	-----	-----	-----	25,000 00	-----
-----	-----	66 70	-----	-----	-----
-----	52 48	-----	-----	-----	-----
\$1,203 23	\$11,148 50	\$181,701 20	\$84,944 94	\$26,706 05	\$68,313 78
\$1,200 00	\$10,135 00	\$85,708 00	\$42,417 50	\$25,000 00	\$37,050 00
-----	-----	28,000 00	41,203 00	-----	5,000 00
-----	1,013 50	-----	-----	-----	-----
-----	-----	60,000 00	-----	-----	-----
-----	-----	5,693 83	-----	1,706 05	1,104 50
-----	-----	630 76	-----	-----	26 25
-----	-----	1,085 00	-----	-----	-----
-----	-----	-----	1,251 42	-----	4,573 17
-----	-----	-----	-----	-----	-----
3 23	-----	583 61	73 02	-----	20,549 86
\$1,203 23	\$11,148 50	\$181,701 20	\$84,944 94	\$26,706 05	\$68,313 78

TABLE NO. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Del Norte Peoples Telephone Company	Dos Palos Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$11,207 87	\$6,319 14
Fixed capital installed since December 31, 1913.....	3,547 51	469 01
Total fixed capital.....	\$14,755 38	\$6,728 15
Reserve for accrued depreciation.....Cr.		\$575 00
Reserve for amortization of intangible capital..Cr.		
Total credit		\$575 00
Net investment in fixed capital.....	\$14,755 38	\$6,153 15
Cash and deposits.....	664 95	774 26
Notes receivable		
Accounts receivable	1,775 35	231 24
Other current assets.....		
Investments		
Treasury securities		
Working assets		
Prepaid expenses	18 28	
Unamortized discount on securities and expenses.....		
Miscellaneous	16 50	
Corporate deficit		
Totals	\$17,230 46	\$7,158 65
<i>Liabilities.</i>		
Capital stock	\$7,942 50	\$5,503 00
Premium on capital stock.....		
Funded debt		
Assessment		
Notes payable	2,300 00	
Accounts payable	802 37	7 40
Interest and taxes accrued.....	202 84	
Miscellaneous	157 55	
Reserves	2,324 32	667 32
Income invested since December 31, 1913, in fixed capital	1,169 27	409 01
Appreciation in fixed capital.....		
Corporate surplus	2,331 61	571 92
Totals	\$17,230 46	\$7,158 65

¹Advances from system corporations.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Downey Home Telephone and Telegraph Company	Ducor California Hot Springs Telephone and Telegraph Company	Eel River and Southern Telephone Company	Federal Telegraph Company	Fowler Independent Telephone Company	Gilroy Telephone Company
\$48,311 09 12,671 45	\$4,221 76 175 13	\$12,329 57 1,369 09	\$329,341 40 538,358 25	\$21,509 35 5,842 21	----- \$25,340 11
\$60,982 54	\$4,396 89	\$13,698 66	\$867,699 65	\$27,351 56	\$25,340 11
\$7,356 00	-----	\$1,462 15	\$309,689 65	\$6,322 96	\$4,388 94 7 80
\$7,356 00	-----	\$1,462 15	\$309,689 65	\$6,322 96	\$4,396 74
\$53,626 54 2,939 50 85 00 1,450 99	\$4,396 89 551 93	\$12,236 51 1,704 22	\$558,010 00 11,149 50	\$21,028 60 272 41	\$20,943 37 1,214 55
-----	-----	-----	108,916 89	306 68	225 91
-----	-----	-----	-----	-----	-----
1,153 98 112 47	-----	12 50	302,292 35	-----	1,947 69 4 32
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$59,368 48	\$1,918 82	\$13,953 23	\$980,368 74	\$21,607 69	\$24,335 84
\$25,000 00	\$4,100 00	\$10,550 00	\$100,000 00	\$8,310 00 60 00	\$8,600 00
15,000 00	-----	-----	1383,548 93	-----	-----
-----	-----	-----	-----	1,030 00	-----
1,173 68	-----	-----	371,794 97	1,000 00	-----
462 25	-----	-----	90,954 37	311 37	585 01
57 80	-----	77 00	1,225 60	-----	353 08
1,261 67	-----	-----	-----	-----	-----
12,739 31	-----	-----	-----	-----	7,060 41
3,670 77	848 82	3,326 23	32,844 87	10,896 32	7,737 34
\$59,368 48	\$4,948 82	\$13,953 23	\$980,368 74	\$21,607 69	\$24,335 84

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Happy Valley Telephone Company	Home Telephone and Telegraph Company ¹
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$1,891 30	\$7,490,354 06
Fixed capital installed since December 31, 1913.....	644 10	1,096,791 94
Total fixed capital.....	\$2,535 40	\$8,587,146 00
Reserve for accrued depreciation.....Cr.	\$197 85	\$2,284,729 94
Reserve for amortization of intangible capital..Cr.		2,200 00
Total credit	\$197 85	\$2,286,929 94
Net investment in fixed capital.....	\$2,337 55	\$6,300,216 06
Cash and deposits.....	40 78	782,432 09
Notes receivable		150,000 00
Accounts receivable	150 72	38,940 53
Other current assets.....		
Investments		
Treasury securities		
Working assets		118,091 26
Prepaid expenses		50,550 49
Unamortized discount on securities and expenses.....		4,209,667 60
Miscellaneous		
Corporate deficit		
Totals	\$2,529 05	\$11,649,898 03
<i>Liabilities.</i>		
Capital stock	\$600 00	\$6,000,000 00
Premium on capital stock.....		
Funded debt		4,027,000 00
Assessment		
Notes payable	200 00	
Accounts payable	162 65	26,589 50
Interest and taxes accrued.....		16,565 30
Miscellaneous		490,837 33
Reserves		91,505 76
Income invested since December 31, 1913, in fixed capital	644 10	
Appreciation of fixed capital.....		
Corporate surplus	922 30	527,400 14
Totals	\$2,529 05	\$11,649,898 03

¹Sold to Southern California Telephone Company May 1, 1917.²Not segregated.³Includes \$887,000 funded debt retired.⁴Not segregated.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Home Telephone Company of Colusa	Home Telephone Company of Covina	Home Telephone and and Telegraph Company of Pasadena	Honey Lake Valley Mutual Telephone Association	Imperial Telephone Company	Interstate Telegraph Company
\$625 00	\$149,023 82		\$18,404 96		\$751,372 97
	52,105 17		2,914 11		35,013 58
\$625 00	\$201,128 99	\$2,158,084 13	\$21,319 07	\$224,934 03	\$786,386 55
	\$26,430 95	\$120,453 95	\$3,884 81	\$19,169 32	\$28,226 88
	480 00				
	\$26,910 95	\$120,453 95	\$3,884 81	\$19,169 32	\$28,226 88
\$625 00	\$174,218 04	\$2,037,630 18	\$17,434 26	\$205,764 71	\$758,159 67
475 04	5,926 46	3,238 23	267 29	4,424 28	2,774 17
		25 00		679 80	
	831 72	15,602 89	1,066 64	10,087 51	29,752 84
					2,554 01
	84 00	493 30		600 00	
	6,481 93	22,602 90	1,062 58	6,595 13	10,085 06
	514 16	4,766 91	42 56	296 06	12 24
	5,069 76				
				2,248 91	4,193 27
		200,238 43	1,276 91	7,761 66	16,727 18
\$1,100 04	\$193,126 07	\$2,284,597 84	\$21,150 24	\$238,458 06	\$824,258 44
\$625 00	\$92,450 00	\$519,000 00	\$10,000 00	\$25,000 00	\$500,000 00
	85,200 00	471,500 00			250,000 00
		27,000 00	10,000 00		
	3,615 33	1,052,422 37	800 24	178,919 07	61,384 78
	2,421 00	175,688 43	350 00	33,856 63	4,773 25
	307 10	38,987 01		682 36	7,784 67
	1,735 00				315 74
475 04	7,394 64				
\$1,100 04	\$193,126 07	\$2,284,597 84	\$21,150 24	\$238,458 06	\$824,258 44

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Kerman Telephone Company	Kern Mutual Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$9,157 08	\$146,037 43
Fixed capital installed since December 31, 1913.....	5,323 31	13,220 16
Total fixed capital.....	\$14,480 39	\$159,257 59
Reserve for accrued depreciation.....Cr.	\$3,635 59	\$54,291 83
Reserve for amortization of intangible capital..Cr.		
Total credit	\$3,635 59	\$54,291 83
Net investment in fixed capital.....	\$10,844 80	\$104,965 76
Cash and deposits.....	13 39	97 33
Notes receivable	17 07	
Accounts receivable	1,268 37	
Other current assets.....	120 00	
Investments		
Treasury securities	26,605 00	
Working assets		1,972 00
Prepaid expenses		
Unamortized discount on securities and expenses....		
Miscellaneous	3,492 00	
Corporate deficit	3,979 18	
Totals	\$46,339 81	\$107,035 09
<i>Liabilities.</i>		
Capital stock	\$35,000 00	\$25,000 00
Premium on capital stock.....	2 65	
Funded debt		
Assessment	3,597 00	
Notes payable	2,050 00	
Accounts payable	5,636 86	1,277 71
Interest and taxes accrued.....	53 30	8,550 68
Miscellaneous		
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus		72,206 70
Totals	\$46,339 81	\$107,035 09

¹Included in electric table.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company ¹	Nevada- California and Oregon Telephone and Telegraph Company
\$24,782 10 19,914 34	\$26,685 61 14,444 03	\$75,000 00	\$118,206 72 10,348 68	-----	\$65,254 25 100,286 80
\$44,696 44	\$41,129 64	\$75,000 00	\$128,555 40	-----	\$165,541 05
\$7,792 05	\$7,374 97	-----	\$30,349 67 480 00	-----	\$12,407 23 156 15
\$7,792 05	\$7,374 97	-----	\$30,829 67	-----	\$12,563 41
\$36,904 39 765 56	\$33,754 67 464 66	\$75,000 00 146 50	\$97,725 73 2,499 41	-----	\$152,977 64 1,920 58 457 91
713 42	249 86	645 69	1,789 59	-----	3,173 28
-----	1,000 00	-----	-----	-----	-----
-----	1,112 49	50 00	28,500 00	-----	5,475 77
-----	44 86	-----	131 15	-----	247 82
1,117 34	-----	-----	-----	-----	3,635 67 173 12
-----	-----	9,261 11	-----	-----	-----
\$39,500 71	\$36,626 54	\$85,103 30	\$130,645 88	-----	\$168,061 79
\$25,000 00	\$24,050 00 300 00	\$50,000 00	\$100,000 00	-----	\$98,015 00
9,800 00	-----	25,000 00	25,000 00	-----	50,300 00
500 00	1,000 00	300 00	1,000 00	-----	8,000 00
2,494 04	427 00	348 48	2,616 54	-----	63 00
217 03	278 16	9,121 49	657 77	-----	138 00
247 50	-----	333 33	-----	-----	2,308 87
-----	-----	-----	-----	-----	-----
1,242 14	10,571 38	-----	1,371 57	-----	9,236 92
\$39,500 71	\$36,626 54	\$85,103 30	\$130,645 88	-----	\$168,061 79

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$65,143 01	\$2,000 00
Fixed capital installed since December 31, 1913.....	24,488 43	
Total fixed capital.....	\$89,631 44	\$2,000 00
Reserve for accrued depreciation.....Cr.	\$10,141 67	
Reserve for amortization of intangible capital..Cr.		
Total credit	\$10,141 67	
Net investment in fixed capital.....	\$79,489 77	\$2,000 00
Cash and deposits.....	189 90	15 96
Notes receivable		
Accounts receivable	2,392 76	
Other current assets.....	100 00	
Investments	500 00	
Treasury securities		
Working assets	656 65	
Prepaid expenses	109 13	
Unamortized discount on securities and expenses.....		21 00
Miscellaneous	534 28	
Corporate deficit		
Totals	\$83,972 49	\$2,036 96
<i>Liabilities.</i>		
Capital stock	\$27,300 00	\$2,021 00
Premium on capital stock.....		
Funded debt		
Assessment		
Notes payable		
Accounts payable	277 00	
Interest and taxes accrued.....	490 16	
Miscellaneous	182 10	
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....	15,112 64	
Corporate surplus	40,610 59	15 96
Totals	\$83,972 49	\$2,036 96

¹See electric table.²Fixed capital not segregated.³Accounts prior to January 1, 1914, not segregated.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Novato Utilities Company ¹	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company	Placer County Telephone Company
		\$105,741 55		\$5,737 22	\$5,000 00
		10,550 97	² \$90,288,736 12	208 05	500 00
	² \$248,688 22	\$116,292 52	\$90,288,736 12	\$5,945 27	\$5,500 00
	\$9,158 85	\$9,063 52	\$13,878,732 61	\$947 15	
		1,893 00			
	\$9,158 85	\$10,956 52	\$13,878,732 61	\$947 15	
	\$239,529 37	\$105,336 00	\$76,410,003 51	\$4,998 12	\$5,500 00
	1,878 73	2,497 65	526,188 30	85 53	
			79,134 43		
	2,008 12	1,029 38	1,926,141 28	693 91	
	40 00	792 85	120,942 26		
	1,620 00	1,004 45	16,552,362 95		
	2,549 70	1,212 33	1,339,363 04		
	530 05	87 48	109,925 73		
		13,836 72	1,832,688 35		
	23 33	162 78	559,417 84	211 70	
	59,776 66				111 58
	\$307,955 96	\$125,959 64	\$99,456,167 69	\$5,989 26	\$5,611 58
	\$100,000 00	\$75,000 00	\$50,000,000 00	\$4,200 00	\$2,700 00
	70,000 00	41,000 00	40,512,000 00		
			147,180 00	800 00	
	106,882 90	3,727 15	6,526,271 85	23 19	2,411 58
	24,864 86	552 47	398,247 27		
	6,208 20	170 81	1,163,719 17		
		100 90	50,000 00		
					500 00
		5,408 31	658,749 40	966 07	
	\$307,955 96	\$125,959 64	\$99,456,167 69	\$5,989 26	\$5,611 58

TABLE NO. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$239,179 51	\$100,000 00
Fixed capital installed since December 31, 1913.....	81,964 71	
Total fixed capital.....	\$321,144 22	\$100,000 00
Reserve for accrued depreciation.....Cr.	\$120,499 89	
Reserve for amortization of intangible capital.....Cr.		
Total credit	\$120,499 89	
Net investment in fixed capital.....	\$200,644 33	\$100,000 00
Cash and deposits.....	4,139 08	119,861 73
Notes receivable		
Accounts receivable	1,258 52	179,020 03
Other current assets.....		
Investments		
Treasury securities		
Working assets	5,568 80	2,111 10
Prepaid expenses		
Unamortized discount on securities and expenses.....		
Miscellaneous	2,629 89	
Corporate deficit		71,478 28
Totals	\$214,240 62	\$472,471 14
<i>Liabilities.</i>		
Capital stock	\$100,000 00	\$100,000 00
Premium on capital stock.....		
Funded debt	100,000 00	
Assessment		
Notes payable		
Accounts payable	5,091 42	119,471 14
Interest and taxes accrued.....	3,632 39	
Miscellaneous	2,516 81	
Reserves		253,000 00
Income invested since December 31, 1913, in fixed capital		
Appreciation in fixed capital.....		
Corporate surplus	3,000 00	
Totals	\$214,240 62	\$472,471 14

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	Sacramento Valley Telephone Company
\$33,540 75 4,120 02	\$11,984 51 9,776 70	\$1,500 00	\$4,445 60 7,819 23	\$11,000 00 11,111 40	\$362,029 20
\$37,660 77	\$21,761 21	\$1,500 00	\$12,264 83	\$22,111 40	\$362,029 20
\$4,732 08	\$4,714 84	\$60 00		\$2,750 00	\$379 36
\$4,732 08	\$4,714 84	\$60 00		\$2,750 00	\$379 36
\$32,928 69 492 03	\$17,046 37 146 06	\$1,440 00 64 87	\$12,264 83 2,329 72	\$19,361 40 1,275 76	\$361,649 84 5,394 68
518 11			1,237 76	561 85	4,894 24
				2,600 00	1,200 00
1,500 00 301 65 13 41					8,491 20 468 27
34,793 81	138 23			95 66	20 19 64,988 02
2,415 54					
\$72,963 24	\$17,330 66	\$1,504 87	\$15,832 31	\$23,894 67	\$447,106 44
\$40,000 00	\$14,109 00	\$1,500 00	\$4,150 00	\$20,480 00	\$193,800 00
30,000 00					190,000 00
	269 42		2,500 00		
680 58	197 39		2,441 69		60,797 56
2,163 91	838 89			102 95	804 00
118 75					1,704 88
			2,312 74		
	1,915 96	4 87	4,427 88	3,311 72	
\$72,963 24	\$17,330 66	\$1,504 87	\$15,832 31	\$23,894 67	\$447,106 44

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	San Diego Home Telephone Company	San Antonio Home Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$976,788 66	\$3,450 00
Fixed capital installed since December 31, 1913.....	42,910 88	-----
Total fixed capital.....	\$1,019,699 54	\$3,450 00
Reserve for accrued depreciation.....Cr.	\$283,599 31	-----
Reserve for amortization of intangible capital..Cr.	-----	-----
Total credit	\$283,599 31	-----
Net investment in fixed capital.....	\$736,100 23	\$3,450 00
Cash and deposits.....	37,464 64	96 40
Notes receivable	324 73	-----
Accounts receivable	-----	170 05
Other current assets.....	1,835 07	-----
Investments	36,458 29	-----
Treasury securities	-----	-----
Working assets	467 55	-----
Prepaid expenses	-----	-----
Unamortized discount on securities and expenses....	729,315 00	3,450 00
Miscellaneous	-----	-----
Corporate deficit	-----	-----
Totals	\$1,541,965 51	\$7,166 45
<i>Liabilities.</i>		
Capital stock	\$730,500 00	\$6,900 00
Premium on capital stock.....	-----	-----
Funded debt	735,800 00	-----
Assessment	-----	-----
Notes payable	-----	-----
Accounts payable	175 50	62 65
Interest and taxes accrued.....	-----	-----
Miscellaneous	-----	-----
Reserves	-----	-----
Income invested since December 31, 1913, in fixed capital	-----	-----
Appreciation of fixed capital.....	-----	-----
Corporate surplus	75,490 01	203 80
Totals	\$1,541,965 51	\$7,166 45

¹Credit item.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Fernando Valley Home Telephone Company	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company
\$106,201 73 13,149 59	\$22,535 91 9,300 45	\$1 00 712 77	----- \$810,816 74	\$252,630 35 31,555 81	\$80,793 04 29,883 36
\$119,351 32	\$31,836 36	\$713 77	\$810,816 74	\$284,186 16	\$110,676 40
\$6,840 55	\$3,152 15	-----	\$26,568 29	\$47,653 05	\$4,350 43 1,890 00
\$6,840 55	\$3,152 15	-----	\$26,568 29	\$47,653 05	\$6,240 43
\$112,510 77 148 63	\$28,684 21 34 38	\$713 77 588 65	\$784,248 45 21,981 78	\$236,533 11 257 76 121 25	\$104,435 97 606 74
3,719 35 7 50	155 92	2,222 01	14,516 05 2,000 00 3,335 00	3,871 82	1,135 05 843 28 1,004 46
-----	42,200 00	-----	250 00	31,500 00	-----
-----	-----	-----	17,498 29	619 75	1,913 21
-----	-----	-----	1,125 74	-----	46 52
-----	-----	-----	10,668 60	139,919 68	16,414 60
-----	143 37 1,350 81	-----	-----	16,947 81	62 35 1,126 15
\$116,088 99	\$72,568 69	\$3,943 11	\$855,623 91	\$429,771 18	\$127,588 33
\$50,000 00	\$50,000 00	\$2,500 00	\$430,500 00	\$207,000 00	\$60,000 00
40,000 00 2,000 00	19,250 00	-----	396,500 00	181,000 00	33,000 00
1,578 79	800 00	-----	-----	7,000 00	28,637 50
4,297 35	2,132 29	1,443 11	16,505 66	5,285 92	2,725 66
459 14	198 90	-----	3,169 25	215 46	3,225 17
816 55	187 50	-----	7,806 62	3,902 99	-----
-----	-----	-----	-----	2,441 55	-----
-----	-----	-----	-----	-----	-----
16,937 16	-----	-----	1,142 38	22,925 26	-----
\$116,088 99	\$72,568 69	\$3,943 11	\$855,623 91	\$429,771 18	\$127,588 33

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Santa Madre Telephone and Telegraph Company	Siskiyou Telephone Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$32,011 97	\$16,792 04
Fixed capital installed since December 31, 1913.....	1,743 16	8,706 88
Total fixed capital.....	\$33,755 13	\$25,498 92
Reserve for accrued depreciation.....Cr.	\$1,890 84	-----
Reserve for amortization of intangible capital..Cr.	-----	-----
Total credit	\$1,890 84	-----
Net investment in fixed capital.....	\$31,864 29	\$25,498 92
Cash and deposits.....	2,185 12	1,642 19
Notes receivable	-----	-----
Accounts receivable	253 36	934 07
Other current assets.....	-----	-----
Investments	100 00	-----
Treasury securities	-----	-----
Working assets	-----	1,061 70
Prepaid expenses	-----	-----
Unamortized discount on securities and expenses.....	-----	-----
Miscellaneous	-----	-----
Corporate deficit	-----	-----
Totals	\$34,402 77	\$29,136 88
<i>Liabilities.</i>		
Capital stock	\$17,400 00	\$10,000 00
Premium on capital stock.....	-----	-----
Funded debt	-----	-----
Assessment	-----	6,957 00
Notes payable	5,000 00	-----
Accounts payable	-----	-----
Interest and taxes accrued.....	-----	2,136 20
Miscellaneous	-----	-----
Reserves	-----	-----
Income invested since December 31, 1913, in fixed capital.....	-----	9,362 63
Appreciation of fixed capital.....	-----	-----
Corporate surplus	12,002 77	681 05
Totals	\$34,402 77	\$29,136 88

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Smeltzer Home Telephone and Telegraph Company	Southern California Telephone Company	Southwestern Home Telephone Company	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company
\$21,433 49		\$459,169 18	\$248 03	\$4,142 33	\$35,610 06
2,528 42	\$16,845,449 07	47,708 99	2,050 70		26,217 48
\$23,961 91	\$16,845,449 07	\$506,878 17	\$2,298 73	\$4,142 33	\$61,827 54
\$13,554 83	\$1,836,475 24	\$26,097 37			\$23,069 49
\$13,554 83	\$1,836,475 24	\$26,097 37			\$23,069 49
\$10,407 08	\$14,508,973 83	\$480,780 80	\$2,298 73	\$4,142 33	\$38,758 05
959 99	28,047 96	5,441 14	49 10	424 72	12,354 75
	5,211 70	130 56			
165 94	577,781 45	3,935 28		15 00	661 84
		287 85			
	101,327 69				200 00
	81,850 00		90 00		
	521,086 01	21,493 91			
	67,280 39	343 17			
	744,835 27	94,602 51	126 00		1,259 70
	326,876 62	7,718 06			
		5,863 84	86 17		
\$11,533 01	\$16,963,270 92	\$620,597 12	\$2,650 00	\$4,582 05	\$53,234 34
\$3,895 00	\$6,085,300 00	\$88,769 50	\$2,100 00	\$3,500 00	\$24,930 00
	1,324,758 65				
	8,782,000 00	419,000 00			15,000 00
		89,885 64	550 00		8,000 00
	293,531 76	14,051 59		12 00	449 28
	60,907 43	6,600 04			515 55
	87,399 33	2,290 35			
4,690 56				690 00	
2,280 57					
666 88	329,373 75			380 05	4,339 51
\$11,533 01	\$16,963,270 92	\$620,597 12	\$2,650 00	\$4,582 05	\$53,234 34

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF TELEPHONE COMPANIES OPER

	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1914.....	\$2,732,642 83	\$3,852,866 12
Fixed capital installed since December 31, 1913.....	10,955 94	85,826 12
Total fixed capital.....	\$2,743,598 77	\$3,938,692 24
Reserve for accrued depreciation.....Cr.		\$408,424 41
Reserve for amortization of intangible capital...Cr.		
Total credit		\$408,424 41
Net investment in fixed capital.....	\$2,743,598 77	\$3,530,267 83
Cash and deposits.....	10,950 15	141,532 55
Notes receivable.....		
Accounts receivable	613,093 07	45,259 51
Other current assets		
Investments		5,000 00
Treasury securities	500 00	
Working assets	29,239 64	175,630 56
Prepaid expenses		4,276 13
Unamortized discount on securities and expenses.....		
Miscellaneous	316 65	50 00
Corporate deficit	100,667 37	
Totals	\$3,498,365 65	\$3,902,016 58
<i>Liabilities.</i>		
Capital stock	\$1,872,550 00	\$3,000,000 00
Premium on capital stock.....		
Funded debt	1,345,500 00	690,000 00
Assessment	37,451 00	
Notes payable	41,247 14	
Accounts payable	15,106 12	16,545 71
Interest and taxes accrued.....	152,064 00	7,104 94
Miscellaneous	34,417 39	116,379 81
Reserves		
Income invested since December 31, 1913, in fixed capital		
Appreciation of fixed capital.....		
Corporate surplus		71,986 12
Totals	\$3,498,365 65	\$3,902,016 58

¹Includes capital stock of subsidiary companies \$1,782,875.00.

²Includes fixed capital of Home Telephone and Telegraph Company of Pasadena \$2,158,064.13; Ontario and Upland Telephone Company, \$248,688.22; Imperial Telephone Company, \$224,934.03, not segregated.

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$3,270 00 30 00	\$21,296 12 5,708 60	\$120,029,986 50 25,877,368 32	\$143,972 09 46,354 17	\$6,868 33 631 97	\$139,019,961 65 136,164,265 72
\$3,300 00	\$27,004 72	\$145,907,354 82	\$190,326 26	\$7,500 30	^a \$277,815,933 75
\$163 50	-----	\$11,376,330 00 46,537 03	\$27,413 10	-----	\$31,078,722 42 56,254 94
\$163 50	-----	\$11,422,867 03	\$27,413 10	-----	\$31,134,977 36
\$3,136 50 193 33	\$27,004 72 82 25 44 56 1,384 98	\$134,484,487 79 5,661,809 58 110,106 90 12,002,470 53 327,432 65 12,475,987 45 16,797,335 71 3,522,182 62 270,246 08	\$162,913 16 2,043 25 1,500 00 2,969 78 710 00	\$7,500 30 1,399 31	\$246,680,956 39 7,430,487 85 348,769 31 15,621,316 21 460,463 87 29,194,166 49 17,015,730 71 6,133,660 73 511,811 18 7,867,779 61 8,204,325 27 547,580 05
700 00	-----	-----	-----	400 00	-----
-----	5,400 00	-----	-----	-----	-----
-----	-----	-----	1,575 99	-----	-----
1,088 00	-----	-----	409 98	-----	-----
-----	-----	7,278,761 01	25 00	-----	-----
\$5,117 83	\$33,916 51	\$192,930,820 32	\$172,147 16	\$9,299 61	\$340,017,047 67
\$3,840 00	\$25,000 00	¹ \$101,569,601 66	\$60,000 00	\$4,500 00	\$172,875,549 66 1,325,121 30 103,994,087 71 52,048 50 821,093 46 15,580,944 18 4,814,416 66 7,908,721 99 414,833 48
-----	-----	44,925,085 78	52,400 00	-----	-----
-----	2,500 00	-----	-----	-----	-----
-----	1,639 57	6,935,405 48 3,888,646 46 5,463,670 61	4,131 43 1,902 40 4,314 57 273 07	60 00	-----
30 00	-----	-----	46,726 93	136 50	76,311 06 22,173 05 32,131,746 62
1,247 83	4,776 94	30,148,410 33	2,398 76	4,603 11	-----
\$5,117 83	\$33,916 51	\$92,930,820 32	\$172,147 16	\$9,299 61	\$340,017,047 67

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE COMPANIES
DECEMBER

	California Telephone and Light Company	Campbell Telephone Company	Chileno Valley Telephone Company
Operating revenues	\$56,237 98	\$1,551 15	\$692 46
Operating expenses	32,671 45	1,613 91	646 08
Net operating revenue	\$23,566 53		\$46 38
Net operating loss		\$62 76	
Nonoperating revenue			48 30
Gross corporate income	\$23,566 53		\$94 68
Gross corporate loss		\$62 76	
<i>Deductions.</i>			
Nonoperating revenue deductions			
Interest accrued on funded debt	\$10,879 60		
Other interest deductions	147 70		
Rent deductions	814 46		\$1 65
Taxes	5,252 92	\$22 60	
Miscellaneous deductions	979 80	10 10	
Total deductions	\$18,074 48	\$32 70	\$1 65
Net corporate income for year	\$5,492 05		\$93 03
Net corporate loss for year		\$95 46	
Dividends			
Miscellaneous additions to income			
Miscellaneous deductions from income	\$5,492 05		
Surplus December 31, 1916		1,534 13	
Deficit on December 31, 1916			19 98
Surplus on December 31, 1917		1,438 67	73 05
Deficit on December 31, 1917			

¹Leased to Corona Union Telephone and Telegraph Company.

²Transferred to electric table.

No. 2.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Chinese Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company	Corona Home Telephone and Telegraph Company ¹	Corona Union Telephone and Telegraph Company	Consolidated Utilities Company
\$220 52	\$3,807 84	\$34,118 26	-----	\$14,561 07	\$17,589 35
213 58	2,423 27	25,292 07	-----	9,702 65	8,330 76
\$6 94	\$1,384 57	\$8,826 19	-----	\$4,858 42	\$9,258 59
-----	-----	6 60	\$3,524 34	-----	-----
\$6 94	\$1,384 57	\$8,832 79	\$3,524 34	\$4,858 42	\$9,258 59
-----	-----	-----	-----	-----	-----
-----	\$42 53	\$1,680 00	\$2,163 11	-----	\$350 00
-----	-----	4,200 00	-----	\$3,335 79	-----
\$13 60	221 18	1,302 92	-----	1,285 00	821 83
-----	-----	522 72	-----	-----	-----
\$13 60	\$263 71	\$7,705 64	\$2,163 11	\$4,620 79	\$1,171 83
-----	\$1,120 86	\$1,127 15	\$1,361 23	\$237 63	\$8,086 76
\$6 66	-----	-----	2,542 19	-----	2,964 80
-----	129 03	-----	4 43	-----	-----
-----	616 22	36 53	1,251 42	237 63	2,612 35
9 89	-----	-----	2,500 97	-----	18,040 25
-----	686 15	507 01	-----	-----	-----
3 23	-----	583 61	73 02	-----	20,549 86
-----	52 48	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Del Norte Peoples Telephone Company	Dos Palos Telephone Company
Operating revenues	\$7,294 20	\$2,963 29
Operating expenses	4,957 84	2,470 28
Net operating revenue	\$2,336 36	\$493 01
Net operating loss		
Nonoperating revenue		
Gross corporate income	\$2,336 36	\$493 01
Gross corporate loss		
<i>Deductions.</i>		
Nonoperating revenue deductions		
Interest accrued on funded debt		
Other interest deductions	\$189 99	
Rent deductions	160 00	
Taxes	327 60	\$171 96
Miscellaneous deductions	102 27	
Total deductions	\$779 86	\$171 96
Net corporate income for year	\$1,556 50	\$321 05
Net corporate loss for year		
Dividends		440 24
Miscellaneous additions to income		
Miscellaneous deductions from income	378 24	158 02
Surplus December 31, 1916	1,153 35	849 13
Deficit on December 31, 1916		
Surplus on December 31, 1917	2,331 61	571 92
Deficit on December 31, 1917		

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Downey Home Telephone and Telegraph Company	Ducor California Hot Springs Telephone and Telegraph Co.	Eel River and Southern Telephone Company	Federal Telegraph Company	Fowler Independent Telephone Company	Gilroy Telephone Company
\$13,991 54 9,269 60	\$1,949 12 1,456 80	\$8,330 94 5,962 05	\$287,030 59 293,216 58	\$8,213 16 6,257 05	\$9,895 90 7,540 74
\$4,721 94	\$492 32	\$2,368 89		\$1,956 11	\$2,355 16
399 97		21 00	\$9,185 99		86 60
\$5,121 91	\$492 32	\$2,389 89		\$1,956 11	\$2,441 76
			\$9,185 99		
\$9 75 750 00	\$195 70		\$7,336 82		
			25,000 00	\$25 45	
		\$421 20	17,034 14	353 25	\$609 05
1,011 77 357 95	77 98	269 77		166 67	589 11 11 05
\$2,129 47	\$273 68	\$790 97	\$49,370 96	\$545 37	\$1,209 21
\$2,992 44	\$218 64	\$1,598 92		\$1,410 74	\$1,232 55
1,500 00		844 00	\$58,556 95		1,032 00
	46 45	10 00			
3,005 81	46 25	209 00			1,935 19
5,184 14	629 98	2,770 31	91,401 82	9,485 58	9,471 98
3,670 77	848 82	3,326 23	32,844 87	10,896 32	7,737 34

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Happy Valley Telephone Company	Home Telephone and Telegraph Company ¹
Operating revenues -----	\$645 95	\$741,236 56
Operating expenses -----	554 09	440,768 54
Net operating revenue -----	\$91 86	\$300,468 02
Net operating loss -----		
Nonoperating revenue -----		12,211 03
Gross corporate income -----	\$91 86	\$312,679 05
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		\$800 00
Interest accrued on funded debt -----		67,116 66
Other interest deductions -----	\$16 00	18 35
Rent deductions -----		9 10
Taxes -----	35 08	40,802 80
Miscellaneous deductions -----		7,410 97
Total deductions -----	\$51 08	\$116,157 88
Net corporate income for year -----	\$40 78	\$196,521 17
Net corporate loss for year -----		
Dividends -----		37,500 00
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		26,846 66
Surplus on December 31, 1916 -----	881 52	395,225 63
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----	922 30	527,400 14
Deficit on December 31, 1917 -----		

¹Sold to Southern California Telephone Company May 1, 1917.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Home Telephone Company of Colusa	Home Telephone Company of Covina	Home Telephone and Telegraph Company of Pasadena	Honey Lake Valley Mutual Telephone Association	Imperial Telephone Company	Interstate Telegraph Company
\$94 59 51 55	\$40,337 20 24,856 63	\$321,312 21 228,173 84	\$4,565 12 3,979 15	\$84,113 23 63,326 61	\$74,942 14 40,050 68
\$43 04	\$15,480 57	\$93,138 37	\$585 97	\$20,786 62	\$34,891 46
-----	-----	214 30	-----	17 67	906 88
\$43 04	\$15,480 57	\$93,352 67	\$585 97	\$20,804 29	\$35,798 34
-----	-----	-----	-----	-----	-----
-----	\$4,428 25	\$23,575 00	-----	-----	\$15,000 00
-----	197 50	54,379 85	\$700 00	\$13,544 64	3,122 06
-----	-----	14,470 32	-----	3,585 20	888 25
\$1 66	2,531 96	18,869 87	-----	2,865 70	1,980 00
-----	506 86	1,765 03	-----	1,182 64	80 26
\$1 66	\$7,664 57	\$113,060 07	\$700 00	\$21,178 18	\$21,070 57
\$41 38	\$7,816 00	-----	-----	-----	\$14,727 77
-----	7,396 00	\$19,707 40	\$114 03	\$373 89	-----
-----	139 61	24 15	-----	-----	200 14
-----	657 17	45 00	-----	-----	2,855 59
433 66	7,492 20	-----	-----	-----	-----
-----	-----	180,510 18	1,162 88	7,387 77	28,799 50
475 04	7,394 64	-----	-----	-----	-----
-----	-----	200,238 43	1,276 91	7,761 66	16,727 18

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Kerman Telephone Company	Kern Mutual Telephone Company
Operating revenues -----	\$3,302 04	\$73,420 79
Operating expenses -----	2,092 07	60,282 77
Net operating revenue -----	\$1,209 97	\$13,138 02
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$1,209 97	\$13,138 02
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----	\$155 00	\$57 82
Rent deductions -----	195 00	1,984 82
Taxes -----	106 60	7,273 68
Miscellaneous deductions -----	145 16	
Total deductions -----	\$601 76	\$9,316 32
Net corporate income for year -----	\$608 21	\$3,821 70
Net corporate loss for year -----		
Dividends -----		25,000 00
Miscellaneous additions to income -----	74 14	1,028 72
Miscellaneous deductions from income -----		67,895 28
Surplus on December 31, 1916 -----		160,251 56
Deficit on December 31, 1916 -----	4,661 53	
Surplus on December 31, 1917 -----		72,206 70
Deficit on December 31, 1917 -----	3,979 18	

¹Transferred to electric table.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada, Califor- nia and Oregon Telephone and Telegraph Co.
\$10,387 30 7,521 25	\$15,998 77 10,565 32	\$2,892 77 2,630 12	\$30,186 70 20,605 95	\$4,427 35 3,343 84	\$33,711 84 22,327 98
\$2,866 05	\$5,433 45	\$262 65	\$9,580 75	\$1,083 51	\$11,383 86
26 40	147 97	-----	94 00	-----	207 88
\$2,892 45	\$5,581 42	\$262 65	\$9,674 75	\$1,083 51	\$11,591 74
-----	-----	-----	-----	-----	-----
\$521 05	-----	\$1,500 00	\$1,500 00	-----	\$2,969 90
-----	\$10 00	-----	121 62	-----	655 42
230 00	747 20	-----	66 63	-----	1,053 75
444 76	812 23	-----	1,177 00	-----	1,289 29
596 80	8 85	-----	2,645 60	-----	408 98
\$1,792 61	\$1,578 28	\$1,500 00	\$5,510 85	-----	\$6,377 34
\$1,099 84	\$4,003 14	-----	\$4,163 90	\$1,083 51	\$5,214 40
-----	1,924 00	\$1,237 35	1,072 50	-----	-----
-----	47 54	-----	25 30	-----	72 03
1,500 00	152 66	-----	-----	\$1,083 51	1,490 68
1,642 30	8,597 36	-----	-----	-----	5,441 17
-----	-----	8,023 76	1,745 13	-----	-----
1,242 14	10,571 38	-----	1,371 57	-----	9,236 92
-----	-----	9,261 11	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company
Operating revenues	\$31,459 51	\$662 77
Operating expenses	20,035 73	706 30
Net operating revenue	\$11,423 78	-----
Net operating loss	-----	\$43 53
Nonoperating revenue	203 53	-----
Gross corporate income	\$11,627 31	-----
Gross corporate loss	-----	\$43 53
<i>Deductions.</i>		
Nonoperating revenue deductions	-----	-----
Interest accrued on funded debt	-----	-----
Other interest deductions	-----	-----
Rent deductions	\$120 00	-----
Taxes	1,108 24	-----
Miscellaneous deductions	47 44	-----
Total deductions	\$1,275 68	-----
Net corporate income for year	\$10,351 63	-----
Net corporate loss for year	-----	\$43 53
Dividends	5,460 00	-----
Miscellaneous additions to income	299 60	-----
Miscellaneous deductions from income	1,415 61	-----
Surplus on December 31, 1916	36,834 97	59 49
Deficit on December 31, 1916	-----	-----
Surplus on December 31, 1917	40,610 59	15 96
Deficit on December 31, 1917	-----	-----

¹Transferred to electric.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Novato Utilities Company	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company	Placer County Telephone Company
\$2,180 80 1,874 52	\$42,277 60 34,256 61	\$21,654 75 15,221 41	\$20,666,409 95 15,173,728 95	\$2,553 78 1,338 90	\$1,533 20 1,214 25
\$306 28	\$8,020 99	\$6,433 34	\$5,492,681 00	\$1,214 88	\$318 95
-----	-----	1 72	457,547 71	-----	-----
\$306 28	\$8,020 99	\$6,435 06	\$5,950,228 71	\$1,214 88	\$318 95
-----	-----	-----	-----	-----	-----
-----	\$3,500 00	\$2,050 00	\$5,797 66 \$2,028 682 62	-----	-----
-----	3,548 66	-----	272,629 01	\$108 30	-----
-----	1,531 35	-----	244,052 54	467 51	\$222 00
-----	2,293 94	1,136 49	1,036,406 89	140 51	67 88
-----	170 75	714 60	287,429 06	49 35	-----
-----	\$11,044 70	\$3,901 09	\$3,874,997 78	\$765 67	\$289 88
\$306 28	-----	\$2,533 97	\$2,075,230 93	\$449 21	\$29 07
-----	\$3,023 71	6,000 00	1,920,000 00	-----	-----
-----	-----	17 05	6,369 87	-----	-----
\$306 28	-----	109 63	120,226 43	-----	-----
-----	-----	8,966 92	617,375 03	516 86	-----
-----	56,752 95	5,408 31	658,749 40	966 07	140 65
-----	59,776 66	-----	-----	-----	111 58

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company
Operating revenues	\$74,950 91	\$652,922 14
Operating expenses	59,070 06	646,861 74
Net operating revenue.....	\$15,880 85	\$6,060 40
Net operating loss.....		
Nonoperating revenue	1,667 69	
Gross corporate income.....	\$17,548 54	\$6,060 40
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....		
Interest accrued on funded debt.....	\$6,000 00	
Other interest deductions.....		
Rent deductions	420 00	
Taxes	3,316 33	
Miscellaneous deductions	1,812 21	
Total deductions	\$11,548 54	
Net corporate income for year.....	\$6,000 00	\$6,060 40
Net corporate loss for year.....		
Dividends	6,000 00	
Miscellaneous additions to income.....		
Miscellaneous deductions from income.....		
Surplus on December 31, 1916.....	3,000 00	
Deficit on December 31, 1916.....		77,538 68
Surplus on December 31, 1917.....	3,000 00	
Deficit on December 31, 1917.....		71,478 28

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	Sacramento Valley Telephone Company
\$7,479 76 6,903 43	\$9,336 70 7,309 97	\$180 34 190 54	\$5,747 77 4,285 75	\$12,626 60 9,397 86	\$67,041 54 83,310 45
\$576 33	\$2,026 73	10 20	\$1,462 02	\$3,228 74	\$16,268 91 29 52
\$576 33	\$2,026 73	\$10 20	\$1,462 02	\$3,228 74	\$16,268 91
\$1,425 00	\$10 80		\$114 20		\$11,400 00 \$360 00
209 00	416 10		317 50	\$259 80	4,285 83
306 40	364 06	\$7 58	249 82	431 25	2,870 80
60 90	16 47			110 10	328 60
\$2,001 30	\$807 43	\$7 58	\$681 52	\$801 15	\$19,245 29
\$1,424 97	\$1,219 30	\$17 78	\$780 50	\$2,427 59	\$35,484 68
	989 70			1,824 00	51 35
129 60	441 27		10 00		
	2,127 63	22 65	3,657 38	2,708 13	29,554 69
860 97	1,915 96	4 87	4,427 88	3,311 72	64,988 02
2,415 54					

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	San Diego Home Telephone Company	San Antonio Home Telephone Company
Operating revenues -----	\$113,246 60	\$1,075 18
Operating expenses -----	111,447 14	912 95
Net operating revenue -----	\$1,799 46	\$162 23
Net operating loss -----		
Nonoperating revenue -----	859 45	
Gross corporate income -----	\$2,658 91	\$162 23
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----	\$3,605 93	
Interest accrued on funded debt -----	92 50	
Other interest deductions -----		
Rent deductions -----	1,275 00	
Taxes -----	7,368 71	\$52 15
Miscellaneous deductions -----	318 87	
Total deductions -----	\$12,661 01	\$52 15
Net corporate income for year -----		\$110 08
Net corporate loss for year -----	\$10,002 10	
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----		
Surplus on December 31, 1916 -----	85,492 11	93 72
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----	75,490 01	203 80
Deficit on December 31, 1917 -----		

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

San Fernando Valley Home Telephone Company	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company
\$26,100 33	\$15,429 17	\$1,195 68	\$200,701 99	\$46,330 10	\$15,264 67
16,026 38	12,117 57	1,067 39	161,714 02	31,821 68	12,067 27
\$10,073 95	\$3,311 60	\$128 29	\$38,987 97	\$14,508 42	\$3,197 40
			291 07	419 45	1 72
\$10,073 95	\$3,311 60	\$128 29	\$39,279 04	\$14,927 87	\$3,199 12
\$2,100 00	\$1,163 75		\$19,825 00	\$9,050 00	\$1,650 00
56 67	33 56		15 75	578 00	1,750 56
3,818 84	371 00		5,679 06		
864 00	397 82	\$32 03	8,684 85	3,200 00	710 04
2,533 76	1,233 80	14 43	1,225 91	2,889 74	565 08
\$9,273 27	\$3,199 93	\$46 46	\$35,430 57	\$15,717 74	\$4,675 68
\$800 68	\$111 67	\$81 83	\$3,848 47		
				1,222 50	
				\$789 87	\$1,476 56
			306 70	2,906 45	22 64
			3,500 00	1,358 00	16 50
16,136 48	1,462 48	500 51	487 21	23,389 18	344 27
16,937 16			1,142 38	22,925 26	
	1,350 81	418 68			1,126 15

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Sierra Madre Telephone and Telegraph Company	Siskiyou Telephone Company
Operating revenues	\$12,531 30	\$10,804 30
Operating expenses	9,044 72	7,931 83
Net operating revenue.....	\$3,486 58	\$2,872 47
Net operating loss.....		
Nonoperating revenue		725 00
Gross corporate income.....	\$3,486 58	\$3,597 47
Gross corporate loss.....		
<i>Deductions.</i>		
Nonoperating revenue deductions.....		
Interest accrued on funded debt.....		
Other interest deductions.....	\$377 79	\$120 00
Rent deductions		205 00
Taxes	398 53	425 62
Miscellaneous deductions	37 70	165 80
Total deductions	\$814 02	\$916 42
Net corporate income for year.....	\$2,672 56	\$2,681 05
Net corporate loss for year.....		
Dividends	1,044 00	2,000 00
Miscellaneous additions to income.....		
Miscellaneous deductions from income.....	582 03	9,362 63
Surplus on December 31, 1916.....	10,956 24	9,362 63
Deficit on December 31, 1916.....		
Surplus on December 31, 1917.....	12,002 77	681 05
Deficit on December 31, 1917.....		

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Smeltzer Home Telephone and Telegraph Company	Southern California Telephone Company	Southwestern Home Telephone Company	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company
\$5,352 15 4,155 76	\$2,982,980 70 2,161,108 98	\$83,228 21 48,751 79	\$1,855 55 1,224 00	\$1,064 80 677 35	\$18,578 17 13,107 76
\$1,196 39	\$821,871 72	\$84,476 42	\$631 55	\$387 45	\$5,470 41
78 85	23,364 68	200 04			135 02
\$1,275 24	\$845,236 40	\$34,676 46	\$631 55	\$387 45	\$5,605 43
\$86 97	\$934 20	\$67 64			
	292,733 33	16,125 00			
23 14	32 81	7,092 50	\$64 67	\$7 40	\$640 75
237 55	7,029 21	6,937 47	4 00		831 50
260 70	177,899 01	4,353 39	79 23		853 19
	26,440 77	540 74			
\$608 36	\$505,069 33	\$35,116 74	\$147 90	\$7 40	\$2,325 44
\$666 88	\$340,167 07		\$483 65	\$380 05	\$3,279 99
		\$440 28			2,493 00
	10,793 32	5,532 18		582 44	
		108 62		582 44	3,552 52
			569 82		
666 88	329,373 75			380 05	4,339 51
		5,863 84	86 17		

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELE
DECEMBER

	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.
Operating revenues -----	\$163,608 80	\$365,227 22
Operating expenses -----	109,259 19	277,935 28
Net operating revenue -----	\$54,349 61	\$87,291 94
Net operating loss -----		
Nonoperating revenue -----	11,350 81	4,286 31
Gross corporate income -----	\$65,700 42	\$91,578 25
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----	\$2,180 46	
Interest accrued on funded debt -----	\$69,100 00	\$26,900 00
Other interest deductions -----	1,968 08	
Rent deductions -----		9,043 88
Taxes -----	6,895 72	13,964 44
Miscellaneous deductions -----		6,000 00
Total deductions -----	\$80,144 26	\$55,908 32
Net corporate income for year -----		\$35,669 93
Net corporate loss for year -----	\$14,443 84	
Dividends -----		
Miscellaneous additions to income -----		5,542 24
Miscellaneous deductions from income -----		18,349 25
Surplus on December 31, 1916 -----		49,123 20
Deficit on December 31, 1916 -----	86,223 53	
Surplus on December 31, 1917 -----		71,986 12
Deficit on December 31, 1917 -----	100,667 37	

—Concluded.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$428 50 83 00	\$6,247 23 4,624 64	\$76,995,511 06 54,651,884 90	\$47,475 05 31,539 78	\$3,320 21 1,998 00	\$104,626,597 02 75,082,362 95
\$345 50	\$1,622 59	\$22,843,626 16	\$15,935 27	\$1,322 21	\$29,544,234 07
11 50	-----	1,484,711 63	926 59	-----	2,004,725 23
\$357 00	\$1,622 59	\$23,828,337 79	\$16,861 86	\$1,322 21	\$31,548,959 30
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	\$21,015 13
-----	-----	\$1,331,850 00	\$2,620 00	-----	3,958,643 30
-----	\$188 92	1,778 37	-----	-----	393,843 84
\$129 15	-----	3,704,574 22	-----	-----	4,038,594 82
23 86	-----	3,834,118 92	2,945 33	\$129 21	5,202,182 54
-----	243 44	1,340,650 01	15 82	-----	1,690,350 39
\$153 01	\$432 36	\$10,212,971 52	\$5,581 15	\$129 21	\$15,304,630 02
\$203 99	\$1,190 23	\$13,615,366 27	\$11,280 71	\$1,193 00	\$16,244,329 28
-----	-----	6,982,297 50	4,800 00	360 00	9,016,706 43
-----	-----	1,052,727 03	27,085 84	-----	17,317 44
1,043 84	3,586 71	24,568,068 59	23,003 89	3,770 11	1,371,033 30
-----	-----	-----	-----	-----	25,710,259 58
1,247 83	4,776 94	30,148,410 33	2,398 76	4,603 11	31,584,166 57
-----	-----	-----	-----	-----	-----

TABLE

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	California Telephone and Light Company	Campbell Telephone Company	Chileon Valley Telephone Company
<i>Exchange Service Revenue.</i>			
Subscribers station revenues.....	\$31,075 70	\$1,551 15	\$273 34
Public pay station revenues.....			
Miscellaneous exchange service revenues.....			
Service stations.....	2,237 55		
Private exchange lines.....			
Minor rents of exchange plants.....			
Other exchange revenues.....			
Total exchange service revenue.....	\$33,313 25	\$1,551 15	\$273 34
<i>Toll Service Revenues.</i>			
Message tolls.....	\$22,653 75		\$82 95
Miscellaneous toll line revenues.....			
Leased toll lines.....			
Telegraph tolls.....			
Telegraph service on toll lines.....			
Minor rents of toll plant.....	85 98		
Other toll line revenues.....			
Total toll service revenue.....	\$22,739 73		\$82 95
<i>Miscellaneous Operating Revenues.</i>			
Messenger service.....			
Telegraph commissions.....			
Other telegraph service charges.....			
Advertising and directory.....	\$185 00		
Rents from other operating property.....			
Other miscellaneous revenue.....			\$336 17
License revenue.....Cr.			
License revenue.....Dr.			
Total miscellaneous operating revenue.....	\$185 00		\$336 17
Grand totals.....	\$56,237 98	\$1,551 15	\$692 46

¹Debit item.²Leased to Corona Union Telephone and Telegraph Company.

No. 3.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Chinese Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company	Corona Home Telephone and Telegraph Company ²	Corona Union Telephone and Telegraph Company	Consolidated Utilities Company
	\$2,840 97	\$22,537 49		\$13,335 03	\$15,317 45
	71 31				
	\$2,912 28	\$22,537 49		\$13,335 03	\$15,317 45
	\$849 56	\$8,156 69		\$1,116 61	\$1,925 44
\$220 52					
\$220 52	\$849 56	\$8,156 69		\$1,116 61	\$1,925 44
		\$125 28			
	\$46 00	266 75		\$109 43	
		389 34			\$346 46
		2,763 14			
		120 43			
	\$46 00	\$3,424 08		\$109 43	\$346 46
\$220 52	\$3,807 84	\$34,118 26		\$14,561 07	\$17,589 35

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Del Norte Peoples Telephone Company	Dos Palos Telephone Company ¹
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$3,009 75	
Public pay station revenues.....		\$2,462 60
Miscellaneous exchange service revenues.....		
Service stations		
Private exchange lines.....		
Minor rents of exchange plants.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$3,009 75	\$2,462 60
<i>Toll Service Revenues.</i>		
Message tolls	\$2,964 21	
Miscellaneous toll line revenues.....		\$441 05
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....	1,088 51	
Minor rents of toll plant.....		
Other toll line revenues.....	50 50	
Total toll service revenue.....	\$4,103 22	\$441 05
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		\$59 64
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....	\$15 00	
License revenue	166 23	
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....	\$181 23	\$59 64
Grand totals	\$7,294 20	\$2,963 29

¹No classification prescribed for telegraph companies.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Downey Home Telephone and Telegraph Company	Ducor California Hot Springs Telephone and Telegraph Co.	El River and Southern Telephone Company	Federal Telegraph Company ¹	Fowler Independent Telephone Company	Gilroy Telephone Company
\$12,024 71	\$407 50	\$7,410 95	-----	\$7,055 60	\$7,291 50
-----	-----	-----	-----	-----	10 85
-----	-----	-----	-----	-----	685 70
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	4 45	-----
\$12,024 71	\$407 50	\$7,410 95	-----	\$7,060 05	\$7,988 05
\$1,800 08	\$1,463 44	-----	-----	\$957 41	\$1,907 85
84 00	-----	-----	-----	-----	-----
-----	73 18	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	5 00	\$919 99	-----	-----	-----
\$1,884 08	\$1,541 62	\$919 99	-----	\$957 41	\$1,907 85
\$24 70	-----	-----	-----	\$7 70	-----
3 55	-----	-----	-----	-----	-----
54 50	-----	-----	-----	188 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$82 75	-----	-----	-----	\$195 70	-----
\$13,991 54	\$1,949 12	\$8,330 94	¹ \$287,030 59	\$8,213 16	\$9,895 60

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Happy Valley Telephone Company	Horne Telephone and Telegraph Company ¹
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$454 04	\$659,237 71
Public pay station revenues.....		44,795 48
Miscellaneous exchange service revenues.....		
Service stations.....		3,619 48
Private exchange lines.....		200 00
Minor rents of exchange plant.....		5,719 75
Other exchange revenues.....		
Total exchange service revenue.....	\$454 04	\$713,572 42
<i>Toll Service Revenues.</i>		
Message tolls.....	\$188 96	\$11,378 13
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls.....		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....	\$188 96	\$11,378 13
<i>Miscellaneous Operating Revenues.</i>		
Messenger service.....		
Telegraph commissions.....		
Other telegraph service charges.....		
Advertising and directory.....		\$12,824 63
Rents from other operating property.....		
Other miscellaneous revenue.....	\$2 95	3,461 38
License revenue.....	Cr.	
License revenue.....	Dr.	
Total miscellaneous operating revenue.....	\$2 95	\$16,286 01
Grand totals.....	\$645 95	\$741,236 56

¹Sold to Southern California Telephone Company May 1, 1917.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Home Telephone Company of Colusa	Home Telephone Company of Covina	Home Telephone and Telegraph Company of Pasadena	Honey Lake Valley Mutual Telephone Association	Imperial Telephone Company	Interstate Telegraph Company
	\$37,819 50	\$296,430 93 1,630 60	\$3,414 37	\$50,988 49	\$15,952 66
				815 91	
		1,036 95		84 00	
	16 50	934 79		73 38	12 00
	\$37,836 00	\$300,033 27	\$3,414 37	\$51,961 78	\$15,964 66
\$94 59	\$2,077 20	\$14,745 82	\$903 75	\$31,063 22	\$21,043 43
					30,665 15
			247 00		7,100 33
				194 10	
				31 79	3 70
\$94 59	\$2,077 20	\$14,745 82	\$1,150 75	\$31,289 11	\$58,812 61
		\$788 36			\$57 55
	\$424 00	5,067 10 600 00 77 66		\$666 15	253 50
				196 19	31 08
	\$424 00	\$6,533 12		\$862 34	\$164 87
\$94 59	\$40,337 20	\$321,312 21	\$4,565 12	\$84,113 23	\$74,942 14

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Kerman Telephone Company	Kern Mutual Telephone Company
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$2,791 54	\$37,422 55
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations.....		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		67 92
Total exchange service revenue.....	\$2,791 54	\$37,490 47
<i>Toll Service Revenues.</i>		
Message tolls.....		\$33,561 60
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls.....		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....	\$510 50	
Total toll service revenue.....	\$510 50	\$33,561 60
<i>Miscellaneous Operating Revenues.</i>		
Messenger service.....		
Telegraph commissions.....		
Other telegraph service charges.....		
Advertising and directory.....		\$608 75
Rents from other operating property.....		206 35
Other miscellaneous revenue.....		1,553 62
License revenue.....Cr.		
License revenue.....Dr.		
Total miscellaneous operating revenue.....		\$2,368 72
Grand totals.....	\$3,302 04	\$73,420 79

¹Debit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telegraph Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada, Cali- fornia and Oregon Telephone and Telegraph Co
\$7,605 08	\$13,190 15 48 30	\$2,345 66	\$22,218 50	\$4,161 05	\$8,157 85
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	176 06
\$7,605 08	\$13,238 45	\$2,345 66	\$22,218 50	\$4,161 05	\$8,333 91
\$2,444 94	\$2,325 34	\$378 15	\$7,555 20	\$266 30	\$13,427 84
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	11,865 57
-----	-----	141 61	-----	-----	61 42
\$2,444 94	\$2,325 34	\$519 76	\$7,555 20	\$266 30	\$25,354 83
-----	-----	\$27 35	-----	-----	\$23 10
-----	-----	-----	-----	-----	-----
-----	\$169 50	-----	\$142 50	-----	-----
\$337 28	265 48	-----	270 50	-----	-----
-----	-----	-----	-----	-----	-----
\$337 28	\$434 98	\$27 35	\$413 00	-----	\$23 10
\$10,387 30	\$15,998 77	\$2,892 77	\$30,186 70	\$4,427 35	\$33,711 84

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company
<i>Exchange Service Revenues.</i>		
Subscribers station revenues.....	\$2,300 00	\$584 00
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations.....		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$2,300 00	\$584 00
<i>Toll Service Revenues.</i>		
Message tolls.....	\$28,302 34	\$58 86
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls.....		
Telegraph service on toll lines.....	587 72	
Minor rents of toll plant.....		
Other toll line revenues.....		19 91
Total toll service revenue.....	\$28,890 06	\$78 77
<i>Miscellaneous Operating Revenues.</i>		
Messenger service.....	\$8 45	
Telegraph commissions.....		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....	261 00	
Other miscellaneous revenue.....		
License revenue.....Cr.		
License revenue.....Dr.		
Total miscellaneous operating revenue.....	\$269 45	
Grand totals.....	\$31,459 51	\$662 77

¹Debit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Norato Utilities Company	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company	Placer County Telephone Company
\$1,657 50	\$39,804 44 33 75	\$19,995 27	\$14,328,803 12 480,751 12	\$2,086 70	\$1,513 20 20 00
	41 99		139,005 16		
83 54	40 89		62,380 16		
			44,374 99		
\$1,741 04	\$39,921 07	\$19,995 27	\$15,055,314 55	\$2,086 70	\$1,533 20
\$39 54	\$3,139 05		\$5,849,628 75	\$467 08	
			62,785 59		
			2,872 74		
			214,640 82		
470 10			66,599 17		
\$430 56	\$3,139 05		\$6,196,526 57	\$467 08	
\$9 20	\$4 35	\$1 80	\$17,042 18		
	1,139 40	100 00	299,440 41		
		337 39	4,514 75		
		1,220 29	11,877 26		
	1,926 27		1,926 27		
			1920,232 04		
\$9 20	\$782 52	\$1,659 48	\$585,431 17		
\$2,180 80	\$42,277 60	\$21,654 75	\$20,666,409 95	\$2,553 78	\$1,533 20

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$180 00	
Public pay station revenues.....		\$5,747 77
Miscellaneous exchange service revenues.....		
Service stations	34	
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$180 34	\$5,747 77
<i>Toll Service Revenues.</i>		
Message tolls		
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....		
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....		
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....		
Grand totals	\$180 34	\$5,747 77

¹No classification prescribed for telegraph companies.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ¹	Redondo Home Telephone Company	Reedley Telephone Company	Roseville Telephone Company	Sacramento Valley Telephone Company
\$70,094 17 23 45		\$6,598 64	\$7,411 55 21 35	\$10,654 70	\$46,818 78 32 77
					1,558 29
					142 50
					15 60
\$70,117 62		\$6,598 64	\$7,432 90	\$10,654 70	\$48,567 94
\$3,386 03		\$881 12	\$1,903 80	\$1,971 90	\$17,421 52
					25 75
\$3,386 03		\$881 12	\$1,903 80	\$1,971 90	\$17,447 27
					\$1,004 50
\$1,447 26					21 83
\$1,447 26					\$1,026 33
\$74,950 91	\$652,922 14	\$7,479 76	\$9,336 70	\$12,626 60	\$67,041 54

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	San Diego Home Telephone Company	San Antonio Home Telephone Company
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$109,428 49	\$734 60
Public pay station revenues.....	360 60	
Miscellaneous exchange service revenues.....		
Service stations		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$109,789 09	\$734 60
<i>Toll Service Revenues.</i>		
Message tolls	\$3,208 79	\$315 28
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....	\$3,208 79	\$315 28
<i>Miscellaneous Operating Revenues.</i>		
Messenger service		
Telegraph commissions		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....	\$248 72	\$25 30
License revenue	Cr.	
License revenue	Dr.	
Total miscellaneous operating revenue.....	\$248 72	\$25 30
Grand totals	\$113,246 60	\$1,075 18

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Fernando Valley Home Telephone Company	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company
\$25,507 63	\$9,093 20	\$470 07	\$160,102 01 436 46	\$43,268 05	\$12,579 76
-----	-----	-----	511 67	-----	-----
-----	-----	-----	120 84	-----	-----
-----	-----	-----	2,257 50	-----	-----
\$25,507 63	\$9,093 20	\$470 07	\$163,428 48	\$43,268 05	\$12,579 76
\$291 20	\$6,203 47	\$693 18	\$31,888 66	\$3,062 05	-----
-----	-----	-----	793 23	-----	-----
-----	-----	-----	2,278 50	-----	-----
-----	-----	32 43	-----	-----	-----
\$291 20	\$6,203 47	\$725 61	\$34,960 39	\$3,062 05	-----
-----	-----	-----	\$153 15	-----	\$5 85
-----	-----	-----	227 11	-----	-----
\$143 50	\$82 50	-----	1,806 86	-----	58 50
158 00	-----	-----	126 00	-----	189 07
-----	50 00	-----	-----	-----	2,431 49
-----	-----	-----	-----	-----	-----
\$301 50	\$132 50	-----	\$2,313 12	-----	\$2,684 91
-----	-----	-----	-----	-----	-----
\$26,100 33	\$15,429 17	\$1,195 68	\$200,701 99	\$46,330 10	\$15,264 67

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Sierra Madre Telephone and Telegraph Company	Siskiyou Telephone Company
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$7,577 92	\$3,974 25
Public pay station revenues.....		
Miscellaneous exchange service revenues.....		
Service stations.....		
Private exchange lines.....		
Minor rents of exchange plant.....		
Other exchange revenues.....		
Total exchange service revenue.....	\$7,577 92	\$3,974 25
<i>Toll Service Revenues.</i>		
Message tolls.....	\$4,953 38	\$6,829 05
Miscellaneous toll line revenues.....		
Leased toll lines.....		
Telegraph tolls.....		
Telegraph service on toll lines.....		
Minor rents of toll plant.....		
Other toll line revenues.....		
Total toll service revenue.....	\$4,953 38	\$6,829 05
<i>Miscellaneous Operating Revenues.</i>		
Messenger service.....		
Telegraph commissions.....		
Other telegraph service charges.....		
Advertising and directory.....		
Rents from other operating property.....		
Other miscellaneous revenue.....		\$1 00
License revenue.....Cr.		
License revenue.....Dr.		
Total miscellaneous operating revenue.....		\$1 00
Grand totals.....	\$12,531 30	\$10,804 30

²Debit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Smeltzer Home Telephone and Telegraph Company	Southern California Telephone Company	Southwestern Home Telephone Company	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company
\$5,096 61	\$2,640,433 39	\$70,352 92	\$682 50	\$1,064 80	\$15,578 94
	212,554 53	13 20			12 00
	12 40				
	11,529 43				
	18,720 36				
\$5,096 61	\$2,883,250 11	\$70,366 12	\$682 50	\$1,064 80	\$15,590 94
\$255 54	\$106,355 81	\$11,792 34	\$1,173 05		\$2,939 23
\$255 54	\$106,355 81	\$11,792 34	\$1,173 05		\$2,939 23
	\$1,706 04				
	57,229 30	\$521 75			\$48 00
	3,215 00				
	1,572 70	548 00			
	70,348 26				
	\$6,625 22	\$1,069 75			\$48 00
\$5,352 15	\$2,982,980 70	\$83,228 21	\$1,855 55	\$1,064 80	\$18,578 17

TABLE No. 3

ABSTRACT OF OPERATING REVENUES OF TELEPHONE COMPANIES

	Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.
<i>Exchange Service Revenue.</i>		
Subscribers station revenues.....	\$154,112 90	-----
Public pay station revenues.....	-----	-----
Miscellaneous exchange service revenues.....	-----	-----
Service stations	-----	-----
Private exchange lines.....	-----	-----
Minor rents of exchange plant.....	-----	-----
Other exchange revenues.....	9,495 90	-----
Total exchange service revenue.....	\$163,608 80	-----
<i>Toll Service Revenues.</i>		
Message tolls	-----	\$356,065 41
Miscellaneous toll line revenues.....	-----	-----
Leased toll lines.....	-----	7,264 94
Telegraph tolls	-----	-----
Telegraph service on toll lines.....	-----	-----
Minor rents of toll plant.....	-----	598 35
Other toll line revenues.....	-----	-----
Total toll service revenue.....	-----	\$363,928 70
<i>Miscellaneous Operating Revenues.</i>		
Messenger service	-----	\$1,298 52
Telegraph commissions	-----	-----
Other telegraph service charges.....	-----	-----
Advertising and directory.....	-----	-----
Rents from other operating property.....	-----	-----
Other miscellaneous revenues.....	-----	-----
License revenue	Cr.	-----
License revenue	Dr.	-----
Total miscellaneous operating revenue.....	-----	\$1,298 52
Grand totals	\$163,608 80	\$365,227 22

¹No classification prescribed for telegraph companies.²Debit item.

*Includes Federal Telegraph Company, \$287,030.59; Postal Telegraph Cable Company, \$652,922.14; Western Union Telegraph Co., \$76,995,511.06, not segregated to accounts.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$428 50	\$5,906 83		\$43,274 22		\$19,134,490 88
					748,954 83
					685 70
					147,874 10
					75,456 58
			140 42		70,169 52
					12,001 83
\$428 50	\$5,906 83		\$43,414 64		\$20,189,633 44
			\$3,143 43	\$1,455 11	\$6,633,078 35
			12 05		441 05
					100,811 73
					11,307 00
					230,654 72
				1,865 10	69,209 84
	\$340 40				2,551 86
	\$340 40		\$3,155 48	\$3,320 21	\$7,048,054 55
			\$36 35		\$1,725 80
			10 10		19,779 43
			552 00		383,132 53
					8,923 10
			306 48		23,953 96
					8,557 42
					1992,627 00
			\$904 93		*\$546,554 76
\$428 50	\$6,247 23	\$76,995,511 06	\$47,475 05	\$3,320 21	*\$104,626,597 02

TABLE

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	California Telephone and Light Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance.....	
Repairs of aerial plant.....	\$4,814 77
Repairs of underground plant.....	
Repairs of general office equipment.....	376 09
Repairs to station equipment.....	667 71
Repairs to buildings and grounds.....	65 49
Station removals and changes.....	310 51
Depreciation of plant and equipment.....	2,820 60
Extraordinary depreciation.....	351 55
Other maintenance expense.....	
Repairs charged to reserves.....	Cr.
Total maintenance expenses.....	\$9,406 72
<i>Traffic Expenses.</i>	
Central office superintendence.....	
Traffic superintendence.....	
Service inspection.....	
Aerial operating wages.....	
Operators' wages.....	\$9,857 11
Central office supplies and expenses.....	328 95
Rest and lunch rooms.....	
Operators' schooling.....	
Transmission power.....	1,422 67
Central office stationery and printing.....	
Messenger service.....	
Miscellaneous central office expenses.....	
Pay station expenses.....	
Other traffic expenses.....	
Total traffic expenses.....	\$11,608 73
<i>Commercial Expenses.</i>	
Commercial administration.....	
Promotion expenses.....	\$96 15
Advertising.....	
Canvassing.....	
Sublicensee relations.....	
Collection expenses.....	
Revenue accounting.....	
Revenue collecting.....	4,875 44
Pay station commissions.....	
Directory expenses.....	631 42
Other commercial expenses.....	
Total commercial expenses.....	\$5,603 01

¹No classification prescribed for telegraph companies.²Credit item.³Sold to Southern California Telephone Company May 1, 1917.

No. 4.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Federal Telegraph Company ¹	Home Telephone and Telegraph Company ²	Home Telephone and Telegraph Company of Pasadena	Imperial Telephone Company	Interstate Telegraph Company	Kern Mutual Telephone Company
-----	\$18,574 58	\$8,371 76	\$1,103 43	\$1,752 96	\$1,619 86
-----	17,537 56	24,652 94	6,349 15	8,547 39	3,064 60
-----	4,813 23	2,144 65	15 42	-----	18 00
-----	32,834 67	12,091 60	1,283 54	423 29	1,017 67
-----	35,759 28	9,021 15	1,181 16	486 87	1,160 95
-----	3,105 56	700 36	291 02	50 76	525 38
-----	19,271 17	16,187 05	2,596 29	233 72	413 42
-----	160,000 00	40,943 89	10,651 33	5,000 00	16,842 20
-----	-----	34 87	-----	-----	538 99
-----	-----	213,303 61	23,805 01	-----	-----
-----	\$291,896 05	\$100,844 66	\$19,666 33	\$16,227 55	\$25,201 07
-----	-----	-----	-----	\$674 70	-----
-----	\$10,230 54	\$3,994 76	\$1,357 91	-----	-----
-----	-----	664 35	-----	-----	-----
-----	4,547 30	1,352 95	-----	-----	-----
-----	38,387 15	61,085 55	23,566 20	6,278 22	\$10,045 38
-----	-----	-----	-----	1,531 87	-----
-----	322 28	2,995 71	672 78	-----	-----
-----	-----	3,209 10	1,798 90	-----	620 10
-----	3,461 96	2,887 97	1,761 82	-----	-----
-----	1,424 27	291 83	415 80	-----	-----
-----	-----	-----	35 59	-----	146 90
-----	6,738 12	3,088 73	1,891 96	-----	530 81
-----	1,133 13	493 15	-----	-----	-----
-----	-----	890 17	304 73	6 91	75 20
-----	\$66,244 75	\$80,954 27	\$31,805 69	\$8,491 70	\$11,418 39
-----	-----	-----	-----	-----	-----
-----	\$3,576 26	\$4,260 00	\$1,869 89	\$1,339 49	\$2,338 67
-----	-----	-----	-----	352 37	518 31
-----	2,397 49	512 02	205 99	-----	-----
-----	3,403 25	2,747 05	300 15	-----	-----
-----	-----	-----	-----	3,286 96	2,547 11
-----	2,253 95	4,750 13	1,312 22	-----	-----
-----	14,168 61	10,186 05	3,335 08	-----	-----
-----	5,877 56	602 79	33 83	-----	-----
-----	12,000 00	8,400 00	580 00	130 23	519 88
-----	-----	-----	-----	7 67	103 36
-----	\$43,677 12	\$31,458 04	\$7,637 16	\$5,116 72	\$6,027 33

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	California Telephone and Light Company
<i>General and Miscellaneous.</i>	
General office salaries.....	\$2,967 20
Salaries of general officers.....	
Salaries of general office clerks.....	
General office supplies and expenses.....	1,785 36
Expenses of general officers and clerks.....	
General office stationery and printing.....	
Other general office supplies and expenses.....	
General law expenses.....	233 27
Insurance.....	249 44
Accidents and damages.....	6 60
Law expenses connected with damages.....	
Miscellaneous general expenses.....	
Relief department and pensions.....	
Telephone franchise requirements.....	
Amortization of franchises and patents.....	
Other general expenses.....	811 12
Telephone franchise requirements.....	Cr.
Total general and miscellaneous expenses.....	\$6,052 99
<i>Recapitulation of Expenses.</i>	
Maintenance expenses.....	\$9,406 72
Traffic expenses.....	11,608 73
Commercial expenses.....	5,603 01
General and miscellaneous expenses.....	6,052 99
Total operating expenses.....	\$32,671 45

¹No classification prescribed for telegraph companies.²Credit item.³Sold to Southern California Telephone Company May 1, 1917.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING 31, 1917.

Federal Telegraph Company ¹	Home Telephone and Telegraph Company ³	Home Telephone and Telegraph Company of Pasadena	Imperial Telephone Company	Interstate Telegraph Company	Kern Mutual Telephone Company
					\$15,600 00
	\$10,900 00	\$8,163 33	\$1,932 30	\$2,642 01	
	5,135 25	720 00	600 00	4,094 29	
					1,048 65
	451 10	269 10	675 45	393 82	
	2,317 67	169 31	3 25	513 36	
	2,848 64		152 25	1,105 69	
	1,656 00		115 90	722 72	514 31
	10,000 00	1,023 57	225 64	673 51	449 12
		132 95	8 64	25 56	
				43 75	23 90
	411 80	4,128 89	504 00		
	5,640 12				
	5,067 54	309 72			
	25,477 50				
	\$38,950 62	\$14,916 87	\$4,217 43	\$10,214 71	\$17,635 98
	\$291,896 05	\$100,844 66	\$19,666 33	\$16,227 55	\$25,201 07
	66,244 75	80,954 27	31,805 69	8,491 70	11,418 39
	43,677 12	31,458 04	7,637 16	5,116 72	6,027 33
	38,950 62	14,916 87	4,217 43	10,214 71	17,635 98
\$296,216 58	\$440,768 54	\$228,173 84	\$63,326 61	\$40,050 68	\$60,282 77

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Pacific Telephone and Telegraph Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance.....	\$352,480 33
Repairs of aerial plant.....	1,176,133 27
Repairs of underground plant.....	146,739 34
Repairs of general office equipment.....	504,780 57
Repairs to station equipment.....	459,658 38
Repairs to buildings and grounds.....	43,828 50
Station removals and changes.....	673,224 05
Depreciation of plant and equipment.....	4,330,298 67
Extraordinary depreciation.....	
Other maintenance expense.....	5,865 99
Repairs charged to reserves..... Cr.	*345,189 45
Total maintenance expenses.....	\$7,347,819 65
<i>Traffic Expenses.</i>	
Central office superintendence.....	
Traffic superintendence.....	\$215,071 65
Service inspection.....	50,519 29
Aerial operating wages.....	73,002 40
Operators' wages.....	3,642,673 46
Central office supplies and expenses.....	
Rest and lunch rooms.....	113,311 91
Operators' schooling.....	154,802 42
Transmission power.....	167,291 91
Central office stationery and printing.....	26,813 32
Messenger service.....	10,593 22
Miscellaneous central office expenses.....	244,058 42
Pay station expenses.....	85,890 59
Other traffic expenses.....	181,231 69
Total traffic expenses.....	\$4,965,260 28
<i>Commercial Expenses.</i>	
Commercial administration.....	\$533,253 24
Promotion expenses.....	
Advertising.....	38,822 28
Canvassing.....	128,249 64
Sublicensee relations.....	9,996 29
Collection expenses.....	
Revenue accounting.....	324,455 64
Revenue collecting.....	496,495 57
Pay station commissions.....	146,600 60
Directory expenses.....	368,775 00
Other commercial expenses.....	8,110 48
Total commercial expenses.....	\$2,054,758 74

¹No classification prescribed for telegraph companies.²Credit item.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company ¹	Sacramento Valley Telephone Company	San Diego Home Telephone Company	Santa Barbara Telephone Company	Southern California Telephone Company
\$625 09		\$2,007 66		\$4,846 88	\$65,580 78
5,701 90		16,580 39	\$2,503 87	13,242 74	78,540 93
		339 44	249 65	113 48	19,613 53
1,403 36		2,363 96	4,833 87	5,240 03	128,327 97
2,232 85		2,030 06	7,150 16	5,791 18	107,148 09
98 28		307 27	67 57	776 60	36,747 62
965 85		3,662 50	10,944 38	11,127 43	137,491 51
19,067 84		21,927 59	50,110 66	39,630 06	639,700 00
		3 61		4 40	5,391 66
		23,514 03			28,737 09
\$30,095 17		\$45,708 45	\$75,860 16	\$80,772 80	\$1,209,805 00
		\$970 24		\$1,995 84	\$30,774 58
		1 46			5,446 93
\$15,884 75		9 06		854 22	14,257 05
		17,588 17	\$14,619 25	31,624 55	448,923 90
			1,714 07		
		190 81		745 87	8,340 98
				406 00	44,071 74
1,721 38		1,738 19		4,007 83	19,641 51
		229 87		323 32	629 18
		41 15		196 27	
1,055 41		2,092 88		1,978 67	28,145 86
		362 71		402 95	13,347 35
		115 52		148 17	3,134 87
\$18,661 54		\$23,340 06	\$16,333 32	\$42,683 69	\$616,713 95
\$4,184 50		\$2,428 85		\$8,716 68	\$70,876 73
		26 29	\$4,611 96	135 81	3,424 93
		429 85		2,474 20	3,599 47
362 46			1,604 21		
		2,044 02	1,830 00	5,403 79	37,648 59
		3,786 59		7,777 59	53,535 83
		214 17		367 90	37,745 31
		1,150 00	419 62	2,547 52	34,000 00
		4 20			46 88
\$4,516 96		\$10,051 39	\$8,465 79	\$27,423 49	\$240,877 71

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Pacific Telephone and Telegraph Company
<i>General and Miscellaneous.</i>	
General office salaries.....	
Salaries of general officers.....	\$107,102 64
Salaries of general office clerks.....	103,921 78
General office supplies and expenses.....	
Expenses of general officers and clerks.....	15,778 97
General office stationery and printing.....	8,212 38
Other general office supplies and expenses.....	11,162 30
General law expenses.....	47,005 06
Insurance.....	47,825 69
Accidents and damages.....	3,596 22
Law expenses connected with damages.....	52 55
Miscellaneous general expenses.....	
Relief department and pensions.....	195,274 59
Telephone franchise requirements.....	149,426 26
Amortization of franchises and patents.....	1,830 20
Other general expenses.....	261,694 76
Telephone franchise requirements.....Cr.	² 146,993 12
Total general and miscellaneous expenses.....	\$805,890 28
<i>Recapitulation of Expenses.</i>	
Maintenance expenses.....	\$7,347,819 65
Traffic expenses.....	4,965,260 28
Commercial expenses.....	2,054,758 74
General and miscellaneous expenses.....	805,890 28
Total operating expenses.....	\$15,173,728 95

¹No classification prescribed for telegraph companies.²Credit item.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Pomona Valley Telephone and Telegraph Company	Postal Telegraph Cable Company ¹	Sacramento Valley Telephone Company	San Diego Home Telephone Company	Santa Barbara Telephone Company	Southern California Telephone Company
\$5,203 46		\$1,999 80	\$5,465 00	\$5,015 00	\$19,360 84
		600 00	1,115 00	378 23	12,570 84
156 29			2,731 37		
		135 80		551 58	1,724 40
		9 25		341 10	2,136 58
		60		760 93	2,370 65
250 00			1,426 50	211 50	7,991 86
156 64		193 07		2,513 41	11,290 10
		226 50	50 00	661 94	236 48
		712 02		3 90	20,988 86
					13,504 66
		333 51		396 45	14,959 32
					13,421 30
\$5,766 39		\$4,210 55	\$10,787 87	\$10,834 04	\$93,712 29
\$20,095 17		\$15,708 45	\$75,860 16	\$80,772 80	\$1,209,805 00
18,661 54		23,340 06	16,333 32	42,683 69	616,713 95
4,516 96		10,051 39	8,465 79	27,423 49	240,877 74
5,766 39		4,210 55	10,787 87	10,834 04	93,712 29
\$59,070 06	\$646,861 74	\$83,310 45	\$111,417 14	\$161,714 02	\$2,161,108 98

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Southwestern Home Telephone Company
<i>Maintenance Expenses.</i>	
Supervision of maintenance.....	\$1,450 28
Repairs of aerial plant.....	3,358 32
Repairs of underground plant.....	116 10
Repairs of general office equipment.....	768 06
Repairs to station equipment.....	2,478 31
Repairs to buildings and grounds.....	18 71
Station removals and changes.....	355 60
Depreciation of plant and equipment.....	12,882 23
Extraordinary depreciation.....	
Other maintenance expense.....	
Repairs charged to reserves.....	Cr.
Total maintenance expenses.....	\$21,427 61
<i>Traffic Expenses.</i>	
Central office superintendence.....	
Traffic superintendence.....	\$15 26
Service inspection.....	
Aerial operating wages.....	
Operator's wages.....	11,512 78
Central office supplies and expenses.....	1,935 15
Rest and lunch rooms.....	
Operators' schooling.....	
Transmission power.....	
Central office stationery and printing.....	
Messenger service.....	
Miscellaneous central office expenses.....	
Pay station expenses.....	
Other traffic expenses.....	
Total traffic expenses.....	\$13,463 19
<i>Commercial Expenses.</i>	
Commercial administration.....	\$177 14
Promotion expenses.....	283 65
Advertising.....	
Canvassing.....	
Sublicensee relations.....	
Collection expenses.....	4,713 24
Revenue accounting.....	
Revenue collecting.....	
Pay station commissions.....	
Directory expenses.....	476 07
Other commercial expenses.....	626 40
Total commercial expenses.....	\$6,276 50

¹No classification prescribed for telegraph companies.²Credit item.

—Continued.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.	The Western Union Telegraph Company ¹	Total
\$5,562 95	\$2,037 44	-----	\$466,014 00
16,634 82	40,148 45	-----	1,417,811 10
1,355 62	77 61	-----	175,596 07
4,775 75	12,402 26	-----	712,922 69
4,364 69	960 56	-----	640,091 40
971 47	44 80	-----	87,599 39
3,391 09	-----	-----	879,907 13
-----	41,659 43	-----	5,391,534 50
-----	-----	-----	351 55
787 96	-----	-----	12,627 48
-----	-----	-----	² 374,549 19
\$37,844 35	\$97,330 55	-----	\$9,409,906 12
\$4,665 90	-----	-----	\$5,340 60
-----	\$2,044 48	-----	266,455 26
-----	1,507 30	-----	58,139 33
-----	-----	-----	109,907 73
30,833 84	101,765 59	-----	4,448,761 15
-----	-----	-----	5,510 04
-----	652 84	-----	127,233 18
-----	-----	-----	204,908 26
2,642 17	1,964 32	-----	208,541 73
-----	2,105 82	-----	32,233 41
-----	228 50	-----	11,241 63
-----	3,587 65	-----	293,168 51
132 49	2,944 27	-----	104,706 64
-----	642 62	-----	186,549 88
\$38,274 40	\$117,443 39	-----	\$6,062,697 35
\$11,592 71	-----	-----	\$644,614 16
1,414 81	-----	-----	2,665 29
356 06	-----	-----	50,460 25
-----	-----	-----	141,203 61
-----	-----	-----	9,996 29
6,478 26	-----	-----	18,992 24
-----	\$16,792 89	-----	396,491 23
-----	16,451 37	-----	610,612 13
-----	8,226 31	-----	199,668 47
104 05	3,951 86	-----	433,685 65
6,204 98	-----	-----	15,103 97
\$26,150 87	\$45,422 43	-----	\$2,523,493 29

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "A" AND "B" TELE
DECEMBER

	Southwestern Home Telephone Company
<i>General and Miscellaneous.</i>	
General office salaries.....	\$5,715 00
Salaries of general officers.....	
Salaries of general office clerks.....	
General office supplies and expenses.....	841 39
Expenses of general officers and clerks.....	
General office stationery and printing.....	
Other general office supplies and expenses.....	
General law expenses.....	829 00
Insurance.....	25 24
Accidents and damages.....	5 00
Law expenses connected with damages.....	
Miscellaneous general expenses.....	
Relief department and pensions.....	
Telephone franchise requirements.....	
Amortization of franchises and patents.....	
Other general expenses.....	168 86
Telephone franchise requirements.....	Cr.
Total general and miscellaneous expenses.....	\$7,584 49
<i>Recapitulation of Expenses.</i>	
Maintenance expenses.....	\$21,427 61
Traffic expenses.....	13,463 19
Commercial expenses.....	6,276 50
General and miscellaneous expenses.....	7,584 49
Total operating expenses.....	\$48,751 79

¹Credit item.²Includes operating expenses of Federal Telegraph Company \$296,216.58; Postal Telegraph Cable Company \$646,861.74; Western Union Telegraph Co. \$54,651,894.90 not segregated to accounts.³No classification prescribed for telegraph companies.

—Concluded.

PHONE COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Union Home Telephone and Telegraph Corporation	United States Long Distance Telephone and Telegraph Co.	The Western Union Telegraph Company ³	Total	
			\$29,485 66	
	\$10,469 83		173,050 25	
			129,134 89	
\$3,222 67			9,785 73	
	2,061 29		22,041 51	
	301 28		14,004 18	
			18,401 06	
1,959 25	2,120 00		65,035 37	
1,807 65	1,833 49		78,266 57	
			4,949 89	
			52 55	
			67 65	
			222,024 06	
			168,571 04	
			1,830 20	
	953 02		284,694 30	
			¹ 165,891 92	
\$6,989 57	\$17,738 91		\$1,055,502 99	
\$37,844 35	\$97,330 55		\$9,409,906 12	
38,274 40	117,443 39		6,062,697 35	
26,150 87	45,422 43		2,523,493 29	
6,989 57	17,738 91		1,055,502 99	
\$109,259 19	\$277,935 28	\$54,651,884 90	² \$74,646,562 97	

TABLE

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Campbell Telephone Company
<i>Maintenance Expenses.</i>	
Superintendence and repairs of plant.....	\$102 60
Repairs of equipment, buildings and grounds.....	
Miscellaneous maintenance and depreciation.....	383 52
Total maintenance expenses.....	\$486 12
<i>Traffic and Commercial Expenses.</i>	
Superintendence, inspection and operation wages.....	
Other traffic expenses.....	
Commercial expenses.....	\$1,090 54
Total traffic and commercial expenses.....	\$1,090 54
<i>General and Miscellaneous.</i>	
General office salaries.....	
General office supplies and expenses.....	\$37 25
Miscellaneous general expenses.....	
Total general and miscellaneous expenses.....	\$37 25
Grand totals.....	\$1,613 91

¹Leased to Corona Union Telephone and Telegraph Company.

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Consolidated Utilities Company	Del Norte Peoples Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$839 27	\$1,094 54
Repairs of equipment, buildings and grounds.....	965 91	187 54
Miscellaneous maintenance and depreciation.....	621 70	60
Total maintenance expenses.....	\$2,426 88	\$1,282 68
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages.....	\$3,514 48	\$1,213 04
Other traffic expenses.....	303 06	333 10
Commercial expenses.....	700 00	1,053 70
Total traffic and commercial expenses.....	\$4,517 54	\$2,599 84
<i>General and Miscellaneous.</i>		
General office salaries.....	\$701 25	\$480 00
General office supplies and expenses.....		419 57
Miscellaneous general expenses.....	685 09	175 75
Total general and miscellaneous expenses.....	\$1,386 34	\$1,075 32
Grand totals.....	\$8,330 76	\$4,957 84

No. 4.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Chileno Valley Telephone Company	Chinese, Jamestown and Sonora Telegraph Co.	Coachella Valley Home Telephone and Telegraph Co.	Colusa County Telephone Company	Corona Home Telephone and Telegraph Company ¹	Corona Union Telephone and Telegraph Company
----- \$31 00 117 07 -----	\$102 20 -----	\$946 97 -----	\$3,724 37 1,286 53 5,582 81 -----	----- ----- ----- -----	\$1,498 20 776 45 2,842 67 -----
\$148 07	\$102 20	\$946 97	\$10,593 71	-----	\$5,117 32
----- \$88 03 332 09 -----	\$108 38 -----	\$1,326 30 -----	\$6,952 81 1,164 52 2,978 12 -----	----- ----- ----- -----	\$2,148 50 297 38 -----
\$420 12	\$108 38	\$1,326 30	\$11,095 45	-----	\$2,445 88
----- \$20 00 57 89 -----	\$3 00 -----	\$150 00 -----	\$857 50 626 72 2,118 69 -----	----- ----- ----- -----	\$1,532 00 607 45 -----
\$77 89	\$3 00	\$150 00	\$3,602 91	-----	\$2,139 45
=====	=====	=====	=====	=====	=====
\$646 08	\$213 58	\$2,423 27	\$25,292 07	-----	\$9,702 65

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company	Ducor California Hot Springs Telephone and Telegraph Co.	Eel River and Southern Telephone Company	Fowler Independent Telephone Company	Gilroy Telephone Company
----- \$965 80 -----	\$408 98 519 59 1,914 00 -----	----- \$229 51 -----	\$828 21 338 48 455 00 -----	\$221 50 1,315 80 1,013 12 -----	\$1,054 31 188 85 1,852 06 -----
\$965 80	\$2,842 57	\$229 51	\$1,621 69	\$2,550 42	\$3,095 22
----- \$976 50 69 34 -----	\$3,232 44 282 16 549 85 -----	\$907 40 139 49 -----	\$1,740 00 319 42 89 40 -----	\$1,850 93 56 50 531 39 -----	\$1,615 32 343 32 1,000 17 -----
\$1,045 84	\$4,064 45	\$1,046 89	\$2,148 82	\$2,438 82	\$2,958 81
----- \$458 64 -----	\$1,320 00 1,042 58 -----	----- \$160 40 20 00 -----	\$1,500 00 691 54 -----	\$1,250 00 17 81 -----	\$1,300 00 186 71 -----
\$458 64	\$2,362 58	\$180 40	\$2,191 54	\$1,267 81	\$1,486 71
=====	=====	=====	=====	=====	=====
\$2,470 28	\$9,269 60	\$1,456 80	\$5,962 05	\$6,257 05	\$7,510 74

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Happy Valley Telephone Company	Home Telephone Company of Colusa
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$79 40	-----
Repairs of equipment, buildings and grounds.....	21 95	\$51 55
Miscellaneous maintenance and depreciation.....	50 00	-----
Total maintenance expenses.....	\$151 35	\$51 55
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$176 75	-----
Other traffic expenses.....	86 01	-----
Commercial expenses.....	135 58	-----
Total traffic and commercial expenses.....	\$398 34	-----
<i>General and Miscellaneous.</i>		
General office salaries.....	-----	-----
General office supplies and expenses.....	-----	-----
Miscellaneous general expenses.....	\$4 40	-----
Total general and miscellaneous expenses.....	\$4 40	-----
Grand totals	\$554 09	\$51 55

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$1,384 73	-----
Repairs of equipment, buildings and grounds.....	894 58	\$26 93
Miscellaneous maintenance and depreciation.....	3,028 82	316 72
Total maintenance expenses.....	\$5,308 13	\$343 65
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$4,107 94	\$1,704 33
Other traffic expenses.....	5,503 89	71 04
Commercial expenses.....	1,235 11	327 01
Total traffic and commercial expenses.....	\$10,846 94	\$2,102 38
<i>General and Miscellaneous.</i>		
General office salaries.....	\$2,527 20	\$364 47
General office supplies and expenses.....	440 74	260 31
Miscellaneous general expenses.....	1,482 94	273 03
Total general and miscellaneous expenses.....	\$4,450 88	\$897 81
Grand totals	\$20,605 95	\$3,343 84

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Home Telephone Company of Corina	Honey Lake Valley Mutual Telephone Association	Kerman Telephone Company	Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	Lost Hills Telephone and Telephone Company
\$2,094 55	-----	\$172 95	\$1,349 59	\$387 28	-----
1,238 03	-----	308 41	250 00	209 86	-----
6,351 54	\$1,774 17	162 72	1,758 91	3,307 93	-----
\$9,684 12	\$1,774 17	\$644 08	\$3,358 50	\$3,905 07	-----
\$9,339 47	-----	\$810 00	\$2,484 23	\$2,819 25	\$1,843 88
1,294 15	\$0 50	331 92	100 94	752 76	786 24
2,126 46	-----	-----	1,569 58	492 07	-----
\$12,760 08	\$0 50	\$1,141 92	\$4,154 75	\$4,064 08	\$2,630 12
\$900 00	\$728 25	-----	-----	\$1,587 00	-----
360 09	78 89	\$306 07	\$8 00	289 40	-----
1,152 34	1,397 34	-----	-----	719 77	-----
\$2,412 43	\$2,204 48	\$306 07	\$8 00	\$2,596 17	-----
\$24,856 63	\$3,979 15	\$2,092 07	\$7,521 25	\$10,565 32	\$2,630 12

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Nevada, Cal- ifornia and Oregon Telephone and Telegraph Co.	New Freeport Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Novato Utilities Company	Ontario and Upland Telephone Company	Oxnard Home Telephone Company
\$2,098 81	\$3,287 73	-----	\$423 30	\$2,461 64	\$2,646 52
213 03	479 30	\$286 57	-----	2,173 19	1,086 23
5,222 84	3,905 87	-----	263 10	7,317 07	2,558 02
\$7,531 68	\$7,672 90	\$286 57	\$686 40	\$11,951 90	\$6,290 77
\$5,007 21	\$4,164 87	\$240 00	\$488 83	\$9,710 53	\$3,321 98
3,470 32	3,364 67	-----	112 57	1,628 29	560 02
1,909 47	1,732 27	79 73	-----	7,398 03	1,953 73
\$10,387 03	\$9,261 81	\$319 73	\$601 40	\$18,736 85	\$5,835 73
\$2,326 87	\$1,917 00	-----	\$510 00	\$2,400 00	\$1,437 50
1,501 51	13 60	\$100 00	76 72	110 99	764 53
577 89	1,170 42	-----	-----	1,056 87	892 88
\$4,406 27	\$3,101 02	\$100 00	\$586 72	\$3,567 86	\$3,094 91
\$22,327 98	\$20,035 73	\$706 30	\$1,874 52	\$34,256 61	\$15,221 41

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Paso Robles and Shandon Telephone Company	Placer County Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....	\$52 00	\$468 87
Repairs of equipment, buildings and grounds.....	214 18	170 00
Miscellaneous maintenance and depreciation.....	-----	-----
Total maintenance expenses.....	\$266 18	\$638 87
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$828 35	\$480 00
Other traffic expenses.....	-----	95 38
Commercial expenses.....	-----	-----
Total traffic and commercial expenses.....	\$828 35	\$575 38
<i>General and Miscellaneous.</i>		
General office salaries.....	\$208 00	-----
General office supplies and expenses.....	14 70	-----
Miscellaneous general expenses.....	21 67	-----
Total general and miscellaneous expenses.....	\$244 37	-----
Grand totals	\$1,338 90	\$1,214 25

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	San Fernando Valley Home Telephone and Telegraph Co.	San Fernando Telephone and Telegraph Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plants.....	\$1,555 94	\$953 96
Repairs of equipment, buildings and grounds.....	385 62	291 96
Miscellaneous maintenance and depreciation.....	3,688 65	1,616 58
Total maintenance expenses.....	\$5,630 21	\$2,862 50
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages....	\$4,600 10	\$2,781 64
Other traffic expenses.....	878 36	3,777 36
Commercial expenses.....	2,109 72	739 23
Total traffic and commercial expenses.....	\$7,588 18	\$7,298 23
<i>General and Miscellaneous.</i>		
General office salaries.....	\$720 28	\$875 00
General office supplies and expenses.....	380 24	251 71
Miscellaneous general expenses.....	1,707 47	830 13
Total general and miscellaneous expenses.....	\$2,807 99	\$1,956 84
Grand totals	\$16,026 38	\$12,117 57

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	San Antonio Home Telephone Company
\$475 37 373 20 2,221 14	\$1,524 73 1,147 46	\$190 54	----- \$2,200 20 286 36	\$1,700 68 343 57 1,250 00	\$182 00 -----
\$3,069 71	\$2,672 19	\$190 54	\$2,486 56	\$3,294 25	\$182 00
\$1,295 50 134 71 778 03	\$1,400 35 254 96 2,200 00	-----	-----	\$3,823 09 92 48	\$445 00 248 65
\$2,208 24	\$3,855 31	-----	-----	\$3,915 57	\$693 65
\$1,500 00 77 60 47 88	\$500 00 100 00 182 47	-----	\$360 00 1,361 59 77 60	\$2,188 04	----- \$37 30
\$1,625 48	\$782 47	-----	\$1,799 19	\$2,188 04	\$37 30
\$6,903 43	\$7,309 97	\$190 54	\$4,285 75	\$9,397 86	\$912 95

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

San Joaquin Valley Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company	Siskiyou Telephone Company	Smeltzer Home Telephone and Telegraph Company
----- ----- \$307 25	\$2,360 18 6,486 41 9,315 38	\$1,845 94 1,032 62 1,425 90	\$1,579 24 174 38 268 55	\$1,525 91 284 88 2,297 17	\$1,135 81 341 46 208 17
\$307 25	\$18,161 97	\$4,304 46	\$2,022 17	\$4,107 96	\$1,685 44
\$699 10 58 04	\$3,391 58 2,749 32 4,099 28	\$3,632 31 488 03 1,309 33	\$2,100 31 3,041 39 48 93	\$1,466 50 218 35 927 55	\$2,040 00 257 82 31 87
\$757 14	\$10,240 18	\$5,429 67	\$5,190 63	\$2,612 40	\$2,329 69
----- ----- \$3 00	\$1,531 19 622 57 1,265 77	\$1,422 50 508 53 402 11	\$1,312 24 412 75 106 93	\$1,122 75 40 72 48 00	\$112 50 ----- 28 13
\$3 00	\$3,419 53	\$2,333 14	\$1,831 92	\$1,211 47	\$140 63
\$1,067 39	\$31,821 68	\$12,067 27	\$9,044 72	\$7,931 83	\$4,155 76

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "C" TELEPHONE
DECEMBER

	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company
<i>Maintenance Expenses.</i>		
Superintendence and repairs of plant.....		\$677 35
Repairs of equipment, buildings and grounds.....	\$410 04	
Miscellaneous maintenance and depreciation.....		
Total maintenance expenses.....	\$410 04	\$677 35
<i>Traffic and Commercial Expenses.</i>		
Superintendence, inspection and operation wages.....		
Other traffic expenses.....		
Commercial expenses.....		
Total traffic and commercial expenses.....		
<i>General and Miscellaneous.</i>		
General office salaries.....	\$780 00	
General office supplies and expenses.....	24 96	
Miscellaneous general expenses.....	9 00	
Total general and miscellaneous expenses.....	\$813 96	
Grand totals.....	\$1,224 00	\$677 35

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

The Tulare Home Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
\$110 24	\$12 50	\$2,138 54	\$4,505 72	-----	\$51,168 97
98 70	6 00	-----	3,027 35	-----	28,919 86
4,260 84	-----	-----	7,308 65	\$491 94	86,894 30
\$4,469 78	\$18 50	\$2,138 54	\$14,841 72	\$491 94	\$166,983 13
\$4,849 80	-----	-----	\$7,471 08	\$1,213 49	\$114,323 60
1,542 42	-----	\$1,111 16	681 73	292 57	36,983 20
1,694 06	-----	-----	2,663 70	-----	44,285 17
\$8,086 28	-----	\$1,111 16	\$10,816 51	\$1,506 06	\$195,591 97
\$72 50	\$60 00	\$840 00	\$3,423 63	-----	\$40,687 67
100 00	-----	-----	-----	-----	10,706 55
379 20	4 50	534 94	2,457 92	-----	21,830 66
\$551 70	\$64 50	\$1,374 94	\$5,881 55	-----	\$73,224 88
\$13,107 76	\$83 00	\$4,624 64	\$31,539 78	\$1,998 00	\$435,799 98

WATER COMPANIES.

TABLES 1 TO 4, INCLUSIVE.

TABLE

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Anderson Canal Company	Anderson Water Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$7,834 83	\$11,682 24
Fixed capital installed since December 31, 1912.....		
Total fixed capital.....	\$7,834 83	\$11,682 24
Cash and deposits.....		180 50
Notes receivable.....		
Accounts receivable.....	3,179 44	
Other current assets.....		
Investments.....		
Treasury securities.....		
Working assets.....		
Prepaid expenses.....		
Unamortized discount on securities and expenses.....	38,115 17	
Miscellaneous.....	4,050 00	
Corporate deficit.....		
Totals.....	\$53,179 44	\$11,862 74
<i>Liabilities.</i>		
Capital stock.....	\$50,000 00	\$10,000 00
Funded debt.....		
Notes payable.....		
Accounts payable.....		
Interest and taxes accrued.....		
Miscellaneous.....		
Reserves.....		1,650 00
Income invested since December 31, 1912, in fixed capital.....		
Appreciation of fixed capital.....		
Corporate surplus.....	3,179 44	212 74
Totals.....	\$53,179 44	\$11,862 74

No. 1.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	Bakersfield Water Company	Bay Point Utilities Company	Bear Gulch Water Company
\$134,834 55 7,927 20	\$535,402 47 8,337 97	----- \$24,505 11	\$117,080 30 38,122 04	----- \$32,476 90	\$766,640 20 13,786 84
\$142,761 75 1,643 25	\$543,740 44 399 26 5,435 18 11 08 771 59	\$24,505 11 1,559 15 ----- 11,442 34	\$155,202 34 1,904 28 ----- 1,161 90	\$32,476 90 ----- 472 50	\$780,427 04 10,086 35 ----- 4,071 77 50 00
500 00	----- 69 50	----- -----	40,000 00 2,807 16	----- -----	----- 9,062 76 100 00
27,193 86	1,000 00 196,937 03	----- -----	----- -----	----- -----	----- -----
\$172,098 86	\$748,364 08	\$37,506 60	\$201,075 68	\$32,949 40	\$803,797 92
\$150,000 00 8,000 00	\$647,500 00 76,500 00 23,500 00 25 00 839 08	\$25,000 00 ----- 899 11 135 62	\$100,000 00 25,000 00 8,000 00 8,160 59 2,779 93	\$15,000 00 ----- 9,534 13	\$500,000 00 205,000 00 ----- 3,942 47 5,284 25 165 00 23,821 26
3,642 97	----- -----	11,103 19	34,646 45	----- -----	----- -----
10,455 89	----- -----	368 68	22,488 71	8,415 27	65,583 94
\$172,098 86	\$748,364 08	\$37,506 60	\$201,075 68	\$32,949 40	\$803,797 92

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Bell Water Company	Belvedere Water Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....	\$21,844 79	\$112,095 45
Fixed capital installed since December 31, 1912.....	5,037 08	26,765 08
Total fixed capital.....	\$26,881 87	\$138,860 53
Cash and deposits.....	1,126 03	43,733 34
Notes receivable.....	8 00	
Accounts receivable.....		346 60
Other current assets.....		
Investments.....		
Treasury securities.....		
Working assets.....	367 24	4,499 90
Prepaid expenses.....		
Unamortized discount on securities and expenses.....		
Miscellaneous.....		
Corporate deficit.....		
Totals.....	\$28,383 14	\$187,440 37
<i>Liabilities.</i>		
Capital stock.....	\$10,581 50	\$100,000 00
Funded debt.....		
Notes payable.....		
Accounts payable.....	950 40	771 10
Interest and taxes accrued.....		
Miscellaneous.....		
Reserves.....	3,406 68	59,104 38
Income invested since December 31, 1912; in fixed capital.....		
Appreciation of fixed capital.....	13,444 56	
Corporate surplus.....		27,564 89
Totals.....	\$28,383 14	\$187,440 37

¹See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Beaumont Land and Water Company	Benicia Water Company	Beverly Hills Utilities Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company ¹	The Buena Vista Canal Company
\$580,030 39	\$493,804 15		\$52,864 55		\$32,567 38
7,396 62	14,000 19	\$164,482 13	31,112 43		
\$587,427 01	\$507,804 34	\$164,482 13	\$83,976 98		\$32,567 38
597 80	35,756 03	1,103 23	29 74		
100 00					
3,126 37	6,307 15	560 12	2,707 42		1,452 25
1,316 67	1,314 21		1,047 80		
70 44	2,026 16				
	43,400 00		10,000 00		223,259 62
					4,173 00
21,709 48		1,968 61			
\$614,347 77	\$596,607 89	\$168,114 09	\$97,761 94		\$261,452 25
\$200,000 00	\$343,400 00	\$10,000 00	\$50,000 00		\$260,000 00
	160,000 00				
2 50	1,462 64	2,188 85	25,236 85		
518 49		349 13	1,642 69		
955 45					
21,775 28	58,071 92	10,354 95	15,509 80		
391,096 05		145,221 16			
	33,673 33		5,372 60		1,452 25
\$614,347 77	\$596,607 89	\$168,114 09	\$97,761 94		\$261,452 25

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	California- Oregon Power Company ¹	Calistoga Water Company
<i>Assets.</i>		
Fixed capital installed prior to January 1, 1913.....		\$52,914 50
Fixed capital installed since December 31, 1912.....		9,826 06
Total fixed capital.....		\$62,740 56
Cash and deposits.....		76 64
Notes receivable.....		
Accounts receivable.....		4,324 22
Other current assets.....		
Investments.....		
Treasury securities.....		
Working assets.....		
Prepaid expenses.....		28 38
Unamortized discount on securities and expenses.....		
Miscellaneous.....		1,116 10
Corporate deficit.....		
Totals.....		\$68,285 90
<i>Liabilities.</i>		
Capital stock.....		\$50,100 00
Funded debt.....		
Notes payable.....		7,091 55
Accounts payable.....		908 55
Interest and taxes accrued.....		
Miscellaneous.....		
Reserves.....		1,609 14
Income invested since December 31, 1912, in fixed capital.....		
Appreciation of fixed capital.....		
Corporate surplus.....		8,576 66
Totals.....		\$68,285 90

¹See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Campbell Water Company	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Claremont Domestic Water Company
\$11,940 10 5,427 74	\$12,500 00 -----	\$511,349 61 2,401 10	\$174,625 63 28,569 48	\$28,349 45 26,267 89	\$87,605 85 19,074 43
\$17,367 84 45 34	\$12,500 00 7 89	\$513,750 71	\$203,195 11	\$54,617 34 409 28	\$106,680 28 4,522 90
81 70	-----	8,011 12	137 00	68 00	60 00
-----	-----	-----	-----	1,685 88	719 56
-----	-----	-----	-----	2 50	-----
-----	-----	-----	300 00	12,535 00	-----
-----	-----	-----	-----	886 06	-----
-----	-----	13,518 98	651 62	-----	1,183 70
-----	-----	2,488,650 39	-----	15,000 00	-----
-----	-----	-----	-----	5 00	-----
-----	112 11	-----	-----	-----	-----
\$17,494 88	\$12,620 00	\$3,023,931 20	\$204,283 73	\$85,209 06	\$113,166 44
\$13,000 00	\$12,500 00	\$3,000,000 00	\$100,000 00	\$20,000 00	\$70,050 00
900 00	-----	-----	49,000 00	15,000 00	-----
-----	-----	-----	1,500 00	22,500 00	20,000 00
-----	120 00	7,644 14	1,697 66	817 96	-----
-----	-----	-----	-----	46 71	350 00
2,247 50	-----	-----	-----	-----	4,903 50
-----	-----	-----	-----	4,075 76	6,188 91
-----	-----	-----	-----	-----	-----
1,347 38	-----	16,287 06	52,086 07	5,131 42 17,637 21	----- 11,674 03
\$17,494 88	\$12,620 00	\$3,023,931 20	\$204,283 73	\$85,209 06	\$113,166 44

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$7,752 07	\$593,770 17	-----
Fixed capital installed since December 31, 1912.....	4,412 67	63,498 44	\$7,194 35
Total fixed capital.....	\$12,164 74	\$657,268 61	\$7,194 35
Cash and deposits.....	1,889 98	545 64	656 85
Notes receivable.....		1,295 45	3,000 00
Accounts receivable.....	504 67	5,848 24	507 29
Other current assets.....		23 30	-----
Investments.....			11,580 00
Treasury securities.....	33,490 00	100,000 00	-----
Working assets.....	104 21	5,452 37	161 29
Prepaid expenses.....		47 03	23 00
Unamortized discount on securities and expenses.....	8,255 00		-----
Miscellaneous.....		11,237 44	-----
Corporate deficit.....		13,871 18	-----
Totals.....	\$56,408 60	\$795,589 26	\$23,122 78
<i>Liabilities.</i>			
Capital stock.....	\$50,000 00	\$400,000 00	\$15,629 83
Funded debt.....		300,000 00	-----
Notes payable.....			-----
Accounts payable.....	30 00	73,126 88	68 50
Interest and taxes accrued.....		17,872 78	-----
Miscellaneous.....			-----
Reserves.....	1,507 59	4,589 60	1,454 82
Income invested since December 31, 1912, in fixed capital.....			-----
Appreciation of fixed capital.....			-----
Corporate surplus.....	4,871 01		5,969 63
Totals.....	\$56,408 60	\$795,589 26	\$23,122 78

¹See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

City Water Company of Ocean Park	Coachella Water Company	Coalinga Consolidated Water Company	Coast Valleys Gas and Electric Company ¹	Compton Water and Lighting Company	Coneland Water Company
\$202,782 49	\$1,500 00	\$297,290 85	-----	\$5,793 12	\$192,923 30
50,833 32	2,808 16	6,373 08	-----	8,168 50	24,839 45
\$253,615 81	\$4,308 16	\$303,663 93	-----	\$13,961 62	\$217,762 75
93 73	-----	236 52	-----	385 17	-----
120 00	-----	-----	-----	-----	-----
563 64	-----	24,551 69	-----	-----	-----
-----	-----	47,973 00	-----	-----	-----
15,000 00	-----	-----	-----	-----	-----
2,539 55	-----	1,024 55	-----	-----	-----
110 87	-----	19 50	-----	-----	-----
101,000 00	13,500 00	-----	-----	-----	-----
2 20	-----	18,131 26	-----	-----	4,578 28
\$373,045 80	\$17,808 16	\$395,600 55	-----	\$14,346 79	\$222,341 03
\$200,000 00	\$15,000 00	\$250,000 00	-----	\$5,600 00	\$200,000 00
30,000 00	-----	100,000 00	-----	-----	-----
6,000 00	-----	10,500 00	-----	3,000 00	-----
687 52	2,555 40	9,385 05	-----	82 50	7,876 08
415 00	-----	-----	-----	-----	-----
26,195 73	-----	25,715 50	-----	582 00	-----
74,774 64	-----	-----	-----	2,533 33	14,464 95
34,972 91	252 76	-----	-----	2,548 96	-----
\$373,045 80	\$17,808 16	\$395,600 55	-----	\$14,346 79	\$222,341 03

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$110,012 96	\$156,124 10	\$519,937 63
Fixed capital installed since December 31, 1912.....	11,275 46	6,423 72	40,152 54
Total fixed capital.....	\$121,288 42	\$162,547 82	\$560,090 17
Cash and deposits.....	282 94	3,290 65	4,792 83
Notes receivable		38,658 83	27,065 00
Accounts receivable	2,040 04	64,704 95	19,432 09
Other current assets.....			
Investments	2,100 00	575,383 35	3,000 00
Treasury securities			
Working assets	502 12	25,825 00	1,503 35
Prepaid expenses	364 10		
Unamortized discount on securities and expenses			217,838 45
Miscellaneous			
Corporate deficit	17,988 22		
Totals	\$144,565 84	\$870,410 60	\$833,721 89
<i>Liabilities.</i>			
Capital stock	\$100,000 00	\$500,000 00	\$500,000 00
Funded debt		120,000 00	225,000 00
Notes payable			5,200 00
Accounts payable	26,196 65	10,944 00	3,522 66
Interest and taxes accrued.....			
Miscellaneous	227 77		
Reserves	14,156 79	84,539 48	41,566 76
Income invested since December 31, 1912, in fixed capital.....	3,984 63		
Appreciation of fixed capital.....			
Corporate surplus		154,927 12	58,432 47
Totals	\$144,565 84	\$870,410 60	\$833,721 89

¹Assessment.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Concoran Water and Gas Company	Corona City Water Company	Coronado Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company
\$14,058 67	\$98,955 35	\$441,934 41	\$6,400 00	-----	\$7,470 00
13,384 24	17,750 91	196,927 49	-----	\$4,615 85	-----
\$27,442 91	\$116,706 26	\$638,861 90	\$6,400 00	\$4,615 85	\$7,470 00
-----	151 28	546 06	301 27	-----	1 30
56 50	1,407 66	2,735 71	399 70	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	4,197 00	-----
-----	504 63	-----	-----	-----	-----
-----	-----	449 06	-----	-----	-----
-----	-----	16 37	-----	-----	-----
-----	20,072 53	229,902 27	-----	24 73	-----
\$27,499 41	\$138,842 36	\$872,511 37	\$7,100 97	\$8,837 58	\$7,471 30
\$11,208 00	\$75,000 00	\$480,000 00	\$6,400 00	\$5,000 00	\$7,470 00
10,000 00	30,000 00	-----	-----	-----	-----
2,583 64	-----	169,000 00	-----	-----	-----
2,057 27	21,705 64	2,986 34	188 65	3,837 58	-----
144 00	136 72	-----	-----	-----	-----
560 40	12,000 00	¹ 165,000 00	-----	-----	-----
-----	-----	55,525 03	-----	-----	-----
946 10	-----	-----	512 32	-----	1 30
\$27,499 41	\$138,842 36	\$872,511 37	\$7,100 97	\$8,837 58	\$7,471 30

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Crystal Springs Water Company of Sawtelle	Danville Water Company	Davis Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$24,869 00	\$6,000 00	-----
Fixed capital installed since December 31, 1912.....	745 00	7,097 49	\$14,053 72
Total fixed capital.....	\$25,614 00	\$13,097 49	\$14,053 72
Cash and deposits.....	282 52	62 49	11 60
Notes receivable.....	-----	-----	500 00
Accounts receivable.....	350 50	-----	588 95
Other current assets.....	-----	-----	-----
Investments.....	-----	-----	-----
Treasury securities.....	-----	-----	-----
Working assets.....	-----	-----	1,473 42
Prepaid expenses.....	-----	-----	-----
Unamortized discount on securities and expenses.....	-----	-----	-----
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	-----	64 80	-----
Totals.....	\$26,247 02	\$13,224 78	\$16,627 69
<i>Liabilities.</i>			
Capital stock.....	\$15,480 00	\$6,000 00	\$7,825 00
Funded debt.....	-----	-----	-----
Notes payable.....	-----	4,500 00	-----
Accounts payable.....	-----	127 29	5,940 07
Interest and taxes accrued.....	-----	-----	-----
Miscellaneous.....	-----	¹ 2,597 49	-----
Reserves.....	1,375 00	-----	1,132 33
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	9,245 00	-----	-----
Corporate surplus.....	147 02	-----	1,730 29
Totals.....	\$26,247 02	\$13,224 78	\$16,627 69

¹Assessment.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Delmar Water, Light and Power Company	Diamond Ridge Water Company	East Bay Water Company	East Cardena Water Company	East Sacramento Water Company	The East Side Canal Company
\$136,181 70	\$115,320 00	-----	\$6,557 23	\$14,813 03	\$53,659 27
21,559 82	3,524 25	\$15,827,282 41	2,885 07	2,491 51	-----
\$157,741 52	\$118,844 25	\$15,827,282 41	\$9,442 30	\$17,304 54	\$53,659 27
-----	89 03	98,532 88	2,025 73	5 04	-----
-----	-----	6,291 86	-----	-----	-----
-----	93 77	79,745 29	37 86	350 00	1,025 60
-----	-----	2,000 00	-----	-----	-----
-----	-----	10,000 00	-----	-----	-----
-----	-----	1,200 00	-----	-----	-----
253 06	-----	139,975 62	-----	-----	-----
20 92	-----	162,094 73	-----	-----	-----
-----	-----	1,933,563 57	16,226 27	-----	-----
-----	859 50	95,120 23	-----	36 27	426,340 73
226,732 76	13,499 43	-----	-----	1,436 60	26,366 48
\$384,748 26	\$133,385 98	\$18,355,806 59	\$27,732 16	\$19,132 45	\$507,392 08
\$100,000 00	\$100,250 00	\$7,568,000 00	\$21,650 00	\$8,100 00	\$500,000 00
74,000 00	15,000 00	9,840,400 00	-----	-----	-----
-----	-----	220,000 00	4,000 00	7,599 10	-----
157,904 26	4,211 62	182,746 65	-----	3,433 35	7,392 08
-----	100 00	-----	-----	-----	-----
-----	13,824 36	190,957 13	-----	-----	-----
52,844 00	-----	200,000 00	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	153,702 81	2,082 16	-----	-----
\$384,748 26	\$133,385 98	\$18,355,806 59	\$27,732 16	\$19,132 45	\$507,392 08

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	East Side Canal and Irrigation Company	Elsinore Land and Water Company	The Electric Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$169,261 06	\$700 00	\$240,252 38
Fixed capital installed since December 31, 1912.....	7,922 94	-----	49,528 04
Total fixed capital.....	\$177,184 00	\$700 00	\$289,780 42
Cash and deposits.....	2,617 00	-----	-----
Notes receivable.....	-----	-----	-----
Accounts receivable.....	241,075 00	-----	47,442 03
Other current assets.....	-----	-----	-----
Investments.....	-----	-----	-----
Treasury securities.....	-----	5,884 75	-----
Working assets.....	37 35	-----	-----
Prepaid expenses.....	-----	-----	-----
Unamortized discount on securities and expenses.....	-----	15,415 25	59,047 62
Miscellaneous.....	-----	-----	700 00
Corporate deficit.....	287,127 35	322 31	35,255 84
Totals.....	\$708,040 70	\$22,322 31	\$432,225 91
<i>Liabilities.</i>			
Capital stock.....	\$100,000 00	\$22,000 00	\$300,000 00
Funded debt.....	-----	-----	-----
Notes payable.....	317,131 37	-----	-----
Accounts payable.....	152,506 25	-----	-----
Interest and taxes accrued.....	134,460 99	-----	-----
Miscellaneous.....	792 09	¹ 322 31	-----
Reserves.....	3,150 00	-----	132,225 91
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	-----	-----	-----
Totals.....	\$708,040 70	\$22,322 31	\$432,225 91

¹Assessment.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Empire Water Company	Etna Development Company	Euclid Avenue Water Company	Fairmont Water Company	Fairview Land and Water Company	Fall River Mills Water Company
\$109,269 94	\$22,251 00	\$23,950 40	-----	\$32,555 60	\$920 00
4,013 36	-----	378 90	\$57,407 88	10,023 71	527 44
\$113,283 30	\$22,251 00	\$24,329 30	\$57,407 88	\$42,579 31	\$1,447 44
3,690 76	1,271 70	533 66	1,737 52	308 76	-----
-----	-----	-----	3,000 00	11,035 00	-----
16,928 69	325 65	260 80	1,815 71	607 50	-----
-----	-----	-----	-----	36 11	-----
25,875 00	-----	-----	-----	68,027 00	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	902 63	96 25	-----
-----	-----	-----	25 00	33 50	-----
47,869 90	-----	-----	-----	-----	-----
-----	-----	-----	152 50	-----	-----
7,467 42	-----	-----	-----	-----	-----
\$215,115 07	\$23,848 35	\$25,123 76	\$65,041 24	\$122,723 43	\$1,447 44
\$200,000 00	\$22,251 00	\$15,910 00	\$50,000 00	\$60,000 00	\$942 50
-----	-----	4,000 00	-----	-----	-----
15,115 07	-----	800 00	-----	36,833 06	-----
-----	-----	-----	1,031 65	7,508 20	257 86
-----	-----	-----	-----	3,524 07	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	7,971 24	4,927 71	-----
-----	-----	-----	-----	-----	-----
-----	1,597 35	4,413 76	6,038 35	9,930 39	247 08
\$215,115 07	\$23,848 35	\$25,123 76	\$65,041 24	\$122,723 43	\$1,447 44

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	The Farmers Canal Company	Felton Water Company	Fay Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$14,400 00	\$2,525 50	-----
Fixed capital installed since December 31, 1912.....	-----	-----	\$72,541 35
Total fixed capital	\$14,400 00	\$2,525 50	\$72,541 35
Cash and deposits.....	-----	629 84	1,040 00
Notes receivable	-----	-----	1,525 72
Accounts receivable	354 55	-----	-----
Other current assets.....	-----	-----	-----
Investments	-----	-----	1,000 00
Treasury securities	-----	-----	-----
Working assets	-----	-----	-----
Prepaid expenses	-----	-----	-----
Unamortized discount on securities and expenses	-----	-----	-----
Miscellaneous	-----	-----	-----
Corporate deficit	7,563 06	-----	-----
Totals	\$22,317 61	\$3,155 34	\$76,107 07
<i>Liabilities.</i>			
Capital stock	\$14,400 00	\$2,525 50	\$72,000 00
Funded debt	-----	-----	-----
Notes payable	-----	-----	-----
Accounts payable	7,917 61	-----	-----
Interest and taxes accrued.....	-----	-----	-----
Miscellaneous	-----	-----	-----
Reserves	-----	-----	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus	-----	629 84	4,107 07
Totals	\$22,317 61	\$3,155 34	\$76,107 07

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company	Frederick Water Company	Fresno Canal and Land Corporation	Francis Land and Water Company
		\$12,157 28	\$6,584 24		\$51,156 67
\$59,811 81	\$26,675 51	2,500 78	741 14	\$4,806.967 44	
\$59,811 81	\$26,675 51	\$14,658 06	\$7,325 38	\$4,806,967 44	\$51,156 67
	1,574 96	132 26	28 54	24,009 54	547 00
				9,345 15	250 00
3.652 57		566 80		37,836 20	222 05
250 00		18 66			418 59
				10,151 02	
			18,821 21		
	1,057 39				
\$63,714 38	\$29,307 86	\$15,375 78	\$26,175 13	\$4,888,309 35	\$52,591 31
\$10,000 00	\$28,000 00	\$9,945 00	\$25,000 00	\$1,000,000 00	\$50,000 00
	127 50			600.000 00	
5,000 00	788 69	900 00			
15,317 67	214 68	473 80	215 00	3,372 49	
318 92	176 99			15,263 04	
900 00		2,248 26			1,000 00
31,000 00					
1,177 79		1,808 72	960 13	3,242,232 13	
				27,441 69	1,594 31
\$63,714 38	\$29,307 86	\$15,375 78	\$26,175 13	\$4,888,309 35	\$52,591 31

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Fresno City Water Company	Garden Grove City Water Company	Glendale Consolidated Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$741,580 90	-----	\$131,822 71
Fixed capital installed since December 31, 1912.....	114,316 39	\$8,961 91	34,895 35
Total fixed capital.....	\$855,897 29	\$8,961 91	\$166,718 06
Cash and deposits.....	568 01	290 91	17,992 00
Notes receivable.....	-----	-----	-----
Accounts receivable.....	10,759 22	191 58	-----
Other current assets.....	-----	-----	-----
Investments.....	-----	-----	-----
Treasury securities.....	11,400 00	-----	-----
Working assets.....	63,030 11	-----	-----
Prepaid expenses.....	2,485 18	-----	-----
Unamortized discount on securities and expenses.....	-----	-----	-----
Miscellaneous.....	51,257 46	20 00	-----
Corporate deficit.....	-----	783 35	-----
Totals.....	\$995,397 27	\$10,247 75	\$184,710 06
<i>Liabilities.</i>			
Capital stock.....	\$350,000 00	\$4,305 00	¹ \$123,000 00
Funded debt.....	298,000 00	-----	-----
Notes payable.....	12,400 00	4,261 75	-----
Accounts payable.....	24,725 62	-----	-----
Interest and taxes accrued.....	12 92	-----	-----
Miscellaneous.....	35,045 89	-----	-----
Reserves.....	155,770 16	1,681 00	43,550 00
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	124,442 68	-----	18,160 06
Totals.....	\$995,397 27	\$10,247 75	\$184,710 06

¹Liability to bond holders.²Premium on capital stock.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Gates Canal Company	The Goose Lake Canal Company	The Hanford Water Company	Happy Valley Land and Water Company	Hawthorn Electric and Water Company	Hayward Water Company
\$2,414 97	\$5,000 00	\$132,552 08	\$260,000 00	\$36,649 94	-----
-----	-----	24,735 27	9,060 12	20,135 67	\$125,672 50
\$2,414 97	\$5,000 00	\$157,287 35	\$269,060 12	\$56,785 61	\$125,672 50
-----	-----	2,068 32	45 58	50 17	681 72
-----	-----	-----	585 00	-----	-----
-----	-----	-----	1,038 65	300 85	587 95
-----	-----	-----	13 02	-----	-----
-----	-----	-----	39,000 00	-----	-----
-----	-----	3,040 26	-----	150 26	1,035 65
-----	-----	-----	-----	64 00	-----
42,835 03	290,050 00	58,250 00	-----	-----	12,800 00
4,750 00	4,950 00	-----	-----	-----	-----
1,024 53	1,519 27	-----	13,571 20	4,336 84	-----
\$51,024 53	\$301,519 27	\$220,645 93	\$323,313 57	\$61,687 73	\$140,777 82
\$50,000 00	\$300,000 00	\$191,000 00	\$75,570 00	\$13,805 00	\$128,000 00
-----	-----	-----	13,000 00	32,570 33	-----
1,024 53	1,519 27	-----	1,847 02	53 19	-----
-----	-----	-----	160 13	4,080 05	-----
-----	-----	23,469 33	2700 00	-----	-----
-----	-----	-----	-----	11,179 16	8,712 78
-----	-----	-----	232,036 42	-----	-----
-----	-----	6,176 60	-----	-----	4,065 04
\$51,024 53	\$301,519 27	\$220,645 93	\$323,313 57	\$61,687 73	\$140,777 82

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Hepner Water Company	Hesperia Water Company	Hercules Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$6,460 56		\$144,531 89
Fixed capital installed since December 31, 1912.....		\$443 99	27,401 36
Total fixed capital.....	\$6,460 56	\$443 99	\$171,933 25
Cash and deposits.....	127 93		6,236 14
Notes receivable.....			29,000 00
Accounts receivable.....	64 70	218 27	5,134 81
Other current assets.....			
Investments.....			
Treasury securities.....		10,000 00	
Working assets.....			871 59
Prepaid expenses.....			228 38
Unamortized discount on securities and expenses.....	3,539 44		
Miscellaneous.....			
Corporate deficit.....	12 07		
Totals.....	\$10,204 70	\$10,662 26	\$213,404 17
<i>Liabilities.</i>			
Capital stock.....	\$10,000 00	\$10,500 00	\$165,000 00
Funded debt.....			
Notes payable.....			
Accounts payable.....	4 70	162 26	
Interest and taxes accrued.....			
Miscellaneous.....	¹ 200 00		
Reserves.....			31,134 38
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....			17,269 79
Totals.....	\$10,204 70	\$10,662 26	\$213,404 17

¹Assessment.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Hermosa Beach Water Corporation	Hemet Town Water Company	Highland Domestic Water Company	The Hollister Water Company	Hillsborough Water Company	Home Tract Water Company
\$96,147 98	\$28,159 76	\$45,093 18	\$254,745 63	\$206,139 96	\$4,415 00
22,091 86	5,565 43	1,484 25	34,912 08	31,840 13	1,195 95
\$118,239 84	\$33,725 19	\$46,577 43	\$289,657 71	\$237,980 09	\$5,610 95
2,133 43	1,406 96	1,194 40	8,765 68	851 67	231 66
20 00	21,530 25				
4,859 87	485 64	836 07	1,683 30	770 79	203 44
	3,275 90				
	1,121 04				400 00
					13,590 00
9,478 47		1,645 49	5,662 56		32 22
	5 94		111 38		
2,186 95			37,151 34	688 75	1,982 65
758 96					
\$137,677 52	\$61,550 92	\$50,253 39	\$343,031 97	\$240,291 30	\$22,050 92
\$45,006 00	\$25,000 00	\$45,990 00	\$100,000 00	\$200,000 00	\$20,000 00
72,500 00				23,000 00	
1,505 00					
3,220 29	553 86	222 21	61 69	382 76	22 15
1,812 50	106 92				
498 50	2,181 05	1,603 98	58,284 46	1,924 00	400 00
		1,484 25			1,195 95
6,544 85					
6,590 38	33,709 09	952 95	184,685 82	14,984 54	432 82
\$137,677 52	\$61,550 92	\$50,253 39	\$343,031 97	\$240,291 30	\$22,050 92

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Hornbrook Water Company	Huntington Beach Water Company	Imperial Utilities Corporation
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$12,452 90	-----	-----
Fixed capital installed since December 31, 1912.....	964 24	\$99,945 25	\$34,331 91
Total fixed capital.....	\$13,417 14	\$99,945 25	\$34,331 91
Cash and deposits.....	-----	304 52	-----
Notes receivable.....	-----	-----	4,369 74
Accounts receivable.....	-----	514 23	1,397 36
Other current assets.....	-----	-----	-----
Investments.....	-----	-----	-----
Treasury securities.....	-----	50,085 00	-----
Working assets.....	-----	1,481 58	1,029 44
Prepaid expenses.....	-----	-----	24 25
Unamortized discount on securities and expenses.....	-----	-----	-----
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	-----	952 72	-----
Totals.....	\$13,417 14	\$153,283 30	\$41,152 70
<i>Liabilities.</i>			
Capital stock.....	\$12,000 00	\$150,000 00	¹ \$11,840 20
Funded debt.....	-----	-----	9,000 00
Notes payable.....	-----	-----	9,887 50
Accounts payable.....	145 50	-----	1,646 83
Interest and taxes accrued.....	-----	-----	360 00
Miscellaneous.....	-----	-----	-----
Reserves.....	-----	3,283 30	571 58
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	1,271 64	-----	7,846 59
Totals.....	\$13,417 14	\$153,283 30	\$41,152 70

¹Includes installments of \$1,840.20.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Independence Water Company	Inglewood Water Company	Interurban Water Company	The James Canal Company	The James & Dixon Canal Company	The Joyce Canal Company
\$7,620 00	\$253,892 74	\$45,504 45	\$26,311 12	\$4,975 29	\$5,000 00
-----	123,031 98	34,533 57	-----	-----	-----
\$7,620 00	\$376,924 72	\$80,038 02	\$26,311 12	\$4,975 29	\$5,000 00
50 72	7,992 04	1,212 26	-----	-----	-----
-----	7,637 45	2,076 74	13,881 24	-----	-----
-----	61 96	-----	-----	-----	-----
-----	1,000 00	-----	-----	-----	-----
-----	3,799 60	1,422 30	-----	-----	-----
-----	-----	36 39	-----	-----	-----
-----	1,594 51	125,250 88	69,638 88	40,774 71	40,550 00
-----	-----	-----	4,050 00	4,250 00	4,450 00
749 28	45,993 02	13,732 37	-----	709 30	46 68
-----	-----	-----	-----	-----	-----
\$8,420 00	\$445,003 30	\$223,768 96	\$113,881 24	\$50,709 30	\$50,046 68
-----	-----	-----	-----	-----	-----
\$7,620 00	\$125,000 00	\$200,000 00	\$100,000 00	\$50,000 00	\$50,000 00
-----	150,000 00	-----	-----	-----	-----
800 00	62,322 87	-----	-----	-----	-----
-----	1,003 41	2,968 48	-----	709 30	46 68
-----	3,255 03	151 68	-----	-----	-----
-----	72,860 57	20,648 80	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	30,561 42	-----	-----	-----	-----
-----	-----	-----	13,881 24	-----	-----
-----	-----	-----	-----	-----	-----
\$8,420 00	\$445,003 30	\$223,768 96	\$113,881 24	\$50,709 30	\$50,046 68

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Kerman Water Company	Kennett Water Company	Kern Island Irrigating Canal Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$80,571 23	\$220,227 05
Fixed capital installed since December 31, 1912.....	\$5,643 83	8,303 95	
Total fixed capital.....	\$5,643 83	\$88,875 18	\$220,227 05
Cash and deposits.....	151 14	78 11	
Notes receivable.....			
Accounts receivable.....	111 27	907 21	6,021 42
Other current assets.....			
Investments.....			
Treasury securities.....	5,000 00		
Working assets.....		601 64	12,287 04
Prepaid expenses.....		56 92	
Unamortized discount on securities and expenses.....			
Miscellaneous.....		18,112 12	
Corporate deficit.....	5,516 24		
Totals.....	\$16,422 48	\$108,631 18	\$238,535 51
<i>Liabilities.</i>			
Capital stock.....	\$10,000 00	\$100,000 00	\$150,000 00
Funded debt.....			
Notes payable.....			
Accounts payable.....	6,422 48	566 98	52,175 24
Interest and taxes accrued.....			
Miscellaneous.....			
Reserves.....		7,446 33	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....		617 87	36,360 27
Totals.....	\$16,422 48	\$108,631 18	\$238,535 51

¹No record of fixed capital. Carried in suspense until appraisalment.²Assessments.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Kern River Canal and Irrigating Company	Kings County Canal Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company	Laguna Cliffs Water Company
\$71,735 24	-----	\$95,733 78	\$83,188 53	\$524,215 95	\$22,098 39
-----	\$1 00	-----	3,291 40	117,079 68	4,869 93
\$71,735 24	\$1 00 1,806 38	\$95,733 78	\$86,479 93	\$641,295 63 3,554 80 158 84	\$26,968 32 39 35
6,843 00	217 00	146 10	14,114 75	17,812 31 5 06	885 31
-----	-----	12 00	-----	1,700 71	-----
-----	-----	-----	18 25	6,986 44 140 90	-----
178,264 76	-----	-----	-----	1,528,059 50 32 71	-----
-----	300,085 52	14,226 34	-----	-----	3,479 61
\$256,843 00	\$302,109 90	\$110,118 22	\$100,612 93	\$2,199,746 90	\$31,372 59
\$250,000 00	\$300,000 00	\$100,000 00	\$100,000 00	\$2,000,000 00	\$15,200 00
-----	-----	-----	-----	128,000 00	1,000 00
-----	789 75	10,118 22	-----	3,335 10 9,005 20	2,047 75
-----	-----	-----	-----	-----	\$13,124 84
-----	-----	-----	-----	39,822 08	-----
6,843 00	1,320 15	-----	612 93	19,584 52	-----
\$256,843 00	\$302,109 90	\$110,118 22	\$100,612 93	\$2,199,746 90	\$31,372 59

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$88,170 91	\$124,265 77	-----
Fixed capital installed since December 31, 1912.....	12,706 30	-----	\$50,000 00
Total fixed capital.....	\$100,877 21	\$124,265 77	\$50,000 00
Cash and deposits.....	11 60	-----	-----
Notes receivable.....	-----	-----	-----
Accounts receivable.....	331 45	2,017 50	1,092 25
Other current assets.....	-----	-----	16 35
Investments.....	-----	-----	-----
Treasury securities.....	-----	-----	-----
Working assets.....	211 01	-----	-----
Prepaid expenses.....	15	-----	-----
Unamortized discount on securities and expenses.....	2,692 80	123,646 73	-----
Miscellaneous.....	-----	2,087 50	-----
Corporate deficit.....	15,982 92	9,856 29	8,185 83
Totals.....	\$120,107 14	\$261,873 79	\$59,294 43
<i>Liabilities.</i>			
Capital stock.....	\$75,000 00	\$250,000 00	\$50,000 00
Funded debt.....	15,000 00	-----	-----
Notes payable.....	675 00	-----	-----
Accounts payable.....	15,267 09	11,873 79	9,294 43
Interest and taxes accrued.....	844 45	-----	-----
Miscellaneous.....	-----	-----	-----
Reserves.....	13,320 60	-----	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	-----	-----	-----
Totals.....	\$120,107 14	\$261,873 79	\$59,294 43

¹Assessments.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Los Angeles County Water Works	Los Altos Water Company	Madera Canal and Irrigation Company	Manor Water Company	Madera Electric Water Company	The Marysville Water Company
\$302,726 73	\$29,366 52	\$535,181 75	-----	\$30,822 55	\$257,387 35
36,403 36	6,315 08	8,616 70	\$18,869 14	20 35	53,704 88
\$339,130 09	\$35,681 60	\$543,798 45	\$18,869 14	\$30,842 90	\$311,092 23
791 57	42 20	906 44	-----	457 32	6,487 85
38 25	-----	-----	-----	-----	-----
1,904 52	148 45	6,261 20	208 50	95 85	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	20,000 00	-----
-----	-----	-----	-----	-----	8,881 30
40 86	-----	-----	-----	69 98	-----
-----	93,866 00	-----	-----	-----	-----
-----	23,134 50	35,564 26	-----	616 84	-----
\$341,905 29	\$152,872 75	\$586,530 35	\$19,077 64	\$52,082 89	\$326,461 38
\$250,000 00	\$100,000 00	\$400,000 00	\$14,760 00	\$50,000 00	\$200,000 00
75,000 00	30,000 00	100,000 00	-----	-----	30,000 00
800 00	-----	8,500 00	-----	-----	-----
437 25	2,543 57	1,130 35	3,100 71	116 08	-----
10,594 33	11,753 39	2,500 00	-----	-----	-----
-----	8,575 79	74,400 00	-----	-----	-----
-----	-----	-----	-----	1,966 81	13,235 57
-----	-----	-----	-----	-----	21,000 00
5,073 71	-----	-----	1,216 93	-----	62,225 81
\$341,905 29	\$152,872 75	\$586,530 35	\$19,077 64	\$52,082 89	\$326,461 38

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Midland Counties Public Service Corporation ³	Mokelumne River Power and Water Company	Mountain Light and Water Company ²
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....		\$1,500,000 00	
Fixed capital installed since December 31, 1912.....		25,495 71	\$61,639 87
Total fixed capital.....		\$1,525,495 71	\$61,639 87
Cash and deposits.....		198 68	
Notes receivable.....			
Accounts receivable.....		834 31	1,142 00
Other current assets.....			
Investments.....		20,469 98	
Treasury securities.....			
Working assets.....			
Prepaid expenses.....			
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....		21,467 34	
Totals.....		\$1,568 466 02	\$62,781 87
<i>Liabilities.</i>			
Capital stock.....		\$1,500,000 00	\$25,000 00
Funded debt.....			22,500 00
Notes payable.....		20,719 05	1,893 60
Accounts payable.....		22,051 63	317 38
Interest and taxes accrued.....		4,828 48	
Miscellaneous.....			
Reserves.....		20,866 86	12,246 58
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....			824 21
Totals.....		\$1,568 466 02	\$62,781 87

¹Assessments.²Includes electric.³See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Montebello Land and Water Company	Montecito Valley Water Company	Monterey County Water Company	The Monterey County Water Works	Mt. Jackson Water and Power Company	Mountain Power Company
\$70,000 00	\$29,500 00	\$32,378 53	\$1,142,736 79	\$13,148 82	\$391,375 72
7,813 06			74,655 90	3,627 50	5,981 63
\$77,813 06	\$29,500 00	\$32,378 53	\$1,217,392 69	\$16,776 32	\$397,357 35
2,084 51	5,701 53		22,433 85	21 37	4,849 54
		9,153 64	14,295 55		26,643 00
			134,385 36		200 00
	500 00		20,045 11		602 04
			622 10		
47,186 94				13,228 32	11,205 28
		73,217 83		3,437 98	
\$127,084 51	\$35,701 53	\$114,750 00	\$1,409,174 66	\$33,463 99	\$440,857 21
\$125,000 00	\$30,000 00	\$85,000 00	\$1,000,000 00	\$20,000 00	\$429,000 00
				10,000 00	
			7,670 71	1,826 94	
			2,850 00	223 52	
		29,750 00	12,757 29		
			135,305 57	1,413 53	4,000 00
2,084 51	5,701 53		250,591 09		7,857 21
\$127,084 51	\$35,701 53	\$114,750 00	\$1,409,174 66	\$33,463 99	\$440,857 21

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Mountain Springs Water Company	Moor Park Water, Light and Power Company	Mountain Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$109,418 63	\$2,826 51	\$54,999 31
Fixed capital installed since December 31, 1912.....	381 24	2,776 02	-----
Total fixed capital.....	\$109,799 87	\$5,602 53	\$54,999 31
Cash and deposits.....	14,065 79	231 90	84 75
Notes receivable.....	87 50	-----	-----
Accounts receivable.....	3,453 78	44 30	-----
Other current assets.....	-----	-----	-----
Investments.....	-----	-----	-----
Treasury securities.....	-----	6,750 00	-----
Working assets.....	-----	29 15	100 00
Prepaid expenses.....	65 24	33 46	-----
Unamortized discount on securities and expenses.....	-----	1,036 00	-----
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	10,315 77	-----	55 94
Totals.....	\$137,787 95	\$13,727 34	\$55,240 00
<i>Liabilities.</i>			
Capital stock.....	\$50,000 00	\$10,000 00	\$38,240 00
Funded debt.....	-----	-----	15,000 00
Notes payable.....	-----	1,750 00	2,000 00
Accounts payable.....	-----	138 40	-----
Interest and taxes accrued.....	-----	40 85	-----
Miscellaneous.....	¹ 20,000 00	-----	-----
Reserves.....	67,787 95	-----	-----
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	-----	1,798 09	-----
Totals.....	\$137,787 95	\$13,727 34	\$55,240 00

¹Assessments.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Murphy Water, Ice and Light Company	Napa City Water Company	Natomas Water Company	Newman Water Works Company	North Moneta Garden Lands Water Company	North Fork Ditch Company
\$79,370 04	\$248,454 45	\$5,006,700 86	\$40,146 66	\$60,738 91	\$390,798 53
12,241 85	49,022 43	94,528 84	5,684 36	1,490 22	34,791 16
\$91,611 89	\$297,476 88	\$5,101,229 70	\$45,831 02	\$62,229 13	\$425,589 69
682 63	212 65	2,516 71	2,622 10	5 00	1,431 27
2,109 93	-----	4,859 65	747 80	404 89	271 50
-----	-----	-----	-----	-----	9,612 18
-----	-----	-----	-----	-----	-----
2,522 60	-----	-----	197 06	-----	-----
147 00	-----	-----	-----	-----	21 50
180,000 00	40,986 11	-----	-----	-----	-----
12,238 13	-----	-----	-----	20,040 67	1,061 50
\$289,312 18	\$338,675 64	\$5,108,606 06	\$49,397 98	\$82,679 69	\$437,987 64
\$250,000 00	\$221,300 00	\$5,000,000 00	\$30,000 00	\$35,000 00	\$200,000 00
-----	74,000 00	-----	-----	-----	-----
-----	1,650 00	-----	5,000 00	-----	158,000 00
8,500 00	-----	93,475 35	152 62	47,679 69	-----
-----	399 19	-----	-----	-----	5,661 60
30,812 18	-----	1,963 87	2,007 33	-----	140,000 00
-----	-----	-----	-----	-----	6,369 79
-----	-----	-----	-----	-----	-----
-----	41,326 45	13,166 84	12,238 03	-----	27,956 25
\$289,312 18	\$338,675 64	\$5,108,606 06	\$49,397 98	\$82,679 69	\$437,987 64

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	North Sacramento Light and Water Company	Northern California Power Company Consolidated ²	Northern Water and Power Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$10,392 35		\$6,081,323 94
Fixed capital installed since December 31, 1912.....	11,799 19		13,096 25
Total fixed capital.....	\$22,191 54		\$6,094,420 19
Cash and deposits.....	38 99		
Notes receivable.....			
Accounts receivable.....	353 42		
Other current assets.....			
Investments.....			
Treasury securities.....			
Working assets.....			
Prepaid expenses.....			
Unamortized discount on securities and expenses.....	31,808 42		
Miscellaneous.....			
Corporate deficit.....	5,500 59		500,246 37
Totals.....	\$59,892 96		\$6,594,666 56
<i>Liabilities.</i>			
Capital stock.....	\$44,550 00		³ \$5,000,000 00
Funded debt.....			976,000 00
Notes payable.....			
Accounts payable.....	15,098 43		
Interest and taxes accrued.....			146,600 00
Miscellaneous.....			¹ 297,500 00
Reserves.....	244 53		174,566 56
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....			
Totals.....	\$59,892 96		\$6,594,666 56

¹Assessment.²See electric table.³Includes \$1,750,000.00 capital stock reverted to company.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Novato Utilities Company ²	Oak Park Water Company	Ocean View Land and Water Company	Ojai Power Company ²	Orange Home Water Company	Pacific Gas and Electric Company ²
	\$159,510 75	\$70,476 90		\$5,000 00	
	35,149 08	921 81			
	\$194,659 83	\$71,398 71		\$5,000 00	
	12,681 36	46 94			
	3,657 50	752 85		1,489 51	
	2,300 00				
	200,000 00	432 50			
	140,489 25	28,900 00			
		22,434 42		2,707 41	
	\$553,787 94	\$123,965 42		\$9,196 92	
	\$500,000 00	\$58,500 00		\$5,000 00	
	2,843 41	59,214 97		3,196 92	
		16 86		¹ 1,000 00	
	37,449 08	6,233 59			
	13,495 45				
	\$553,787 94	\$123,965 42		\$9,196 92	

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Palm Valley Water Company	Pasadena Consolidated Water Company	Peninsula Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$52,000 00	\$124,969 17	\$265,921 32
Fixed capital installed since December 31, 1912.....		40,817 92	19,125 84
Total fixed capital.....	\$52,000 00	\$165,787 09	\$285,047 16
Cash and deposits.....		3,266 91	10,980 67
Notes receivable.....			
Accounts receivable.....	406 80	7,052 40	
Other current assets.....			
Investments.....		136,185 00	
Treasury securities.....			
Working assets.....		992 70	
Prepaid expenses.....			
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....	2,737 98		
Totals.....	\$55,144 78	\$313,284 10	\$296,027 83
<i>Liabilities.</i>			
Capital stock.....	\$43,605 00	\$163,900 00	\$50,000 00
Funded debt.....		65,000 00	207,000 00
Notes payable.....		22,400 00	
Accounts payable.....	2,818 53	3,068 26	
Interest and taxes accrued.....		8,881 85	
Miscellaneous.....	18,721 25		
Reserves.....		16,301 54	
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....		33,732 45	19,901 99
Totals.....	\$55,144 78	\$313,284 10	\$296,027 83

¹Assessment.²Includes assessment of \$1,619.17..

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Peoples Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works	Pleasant Valley Water Company	The Plunkett Canal Company
\$61,938 72	\$435,169 53	\$41,600 00	\$52,167 60	\$34,665 70	\$5,000 00
11,372 70	37,402 07	-----	2,254 92	728 44	-----
\$73,311 42	\$472,571 60	\$41,600 00	\$54,422 52	\$35,394 14	\$5,000 00
279 83	5,156 11	-----	1,109 41	1,698 06	-----
1,566 37	4,532 30	20,306 03	-----	35,100 10	-----
-----	-----	-----	-----	4,484 11	8,187 19
-----	-----	-----	-----	7,040 00	-----
-----	7,669 59	-----	-----	-----	-----
2 74	474 71	-----	-----	-----	-----
-----	-----	195,346 00	-----	-----	40,225 00
-----	-----	3,054 00	-----	1,313 76	4,775 00
1,467 56	-----	-----	-----	1,273 82	-----
\$76,627 92	\$490,040 31	\$260,306 03	\$55,531 93	\$86,303 99	\$58,187 19
\$50,000 00	\$300,000 00	\$240,000 00	\$48,000 00	\$67,766 00	\$50,000 00
20,000 00	100,000 00	-----	-----	-----	-----
3,000 00	2,000 00	-----	-----	-----	-----
2,902 17	-----	-----	-----	2,242 32	-----
705 00	2,632 00	-----	-----	-----	-----
20 75	66 67	-----	-----	1,999 87	-----
-----	67,229 90	-----	-----	14,295 80	-----
-----	-----	-----	-----	-----	-----
-----	18,475 74	20,306 03	7,531 93	-----	8,187 19
\$76,627 92	\$490,404 31	\$260,306 03	\$55,531 93	\$86,303 99	\$58,187 19

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Port Costa Water Company	Puente City Water Company	Randsburg Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$624,778 14	\$14,702 03	\$15,000 00
Fixed capital installed since December 31, 1912.....	69,677 23	6,011 05	17,685 91
Total fixed capital.....	\$694,455 37	\$20,713 08	\$32,685 91
Cash and deposits.....	1,831 53	59 84	758 20
Notes receivable			
Accounts receivable	31,931 63	250 00	1,362 52
Other current assets.....			
Investments	12,800 00		
Treasury securities			
Working assets	8,187 66	117 69	
Prepaid expenses			
Unamortized discount on securities and expenses			85,000 00
Miscellaneous			
Corporate deficit			
Totals	\$749,206 19	\$21,140 61	\$119,806 63
<i>Liabilities.</i>			
Capital stock	\$500,000 00	\$11,700 00	\$100,000 00
Funded debt			
Notes payable	201,436 66	7,800 00	
Accounts payable	2,361 09		2,972 47
Interest and taxes accrued.....			
Miscellaneous			
Reserves	3,452 65	1,181 74	5,000 00
Income invested since December 31, 1912, in fixed capital.....			9,633 53
Appreciation of fixed capital.....			
Corporate surplus	41,955 79	458 87	2,200 63
Totals	\$749,206 19	\$21,140 61	\$119,806 63

¹See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	Riverbend Gas and Water Company ¹	River Street Ditch Company
\$1,212,767 17	\$20,000 00	\$129,323 09	\$19,750 47	-----	-----
29,156 12	10,256 48	2,452 03	38,281 36	-----	\$5,449 06
\$1,241,923 29	\$30,256 48	\$131,775 12	\$58,031 83	-----	\$5,449 06
201 34	605 47	335 98	258 30	-----	-----
1,543 81	627 30	241 95	9,584 58	-----	3,838 17
-----	-----	-----	350 00	-----	-----
2,448 50	835 00	153 40	-----	-----	-----
-----	-----	12 45	-----	-----	-----
1,146 47	-----	-----	-----	-----	-----
20,803 29	-----	-----	-----	-----	-----
\$1,268,066 70	\$32,324 25	\$132,518 90	\$68,224 71	-----	\$9,287 23
\$1,000,000 00	\$25,000 00	\$75,000 00	\$54,000 00	-----	\$5,500 00
200,000 00	-----	51,000 00	-----	-----	910 00
121 00	-----	155 04	1,028 91	-----	2,795 95
821 95	-----	255 00	42 32	-----	-----
67,123 75	4,413 15	-----	4,845 53	-----	-----
-----	-----	-----	8,307 95	-----	-----
-----	2,911 10	6,108 86	-----	-----	81 28
\$1,268,066 70	\$32,324 25	\$132,518 90	\$68,224 71	-----	\$9,287 23

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Roseville Water Company	Sacramento Valley Westside Canal Company	The St. Helena Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$120,000 00	\$250,000 00	\$99,817 10
Fixed capital installed since December 31, 1912.....	896 00	42,614 80	4,552 35
Total fixed capital.....	\$120,896 00	\$292,614 80	\$104,369 45
Cash and deposits.....	5,940 18	28,768 68	147 18
Notes receivable.....		309 69	
Accounts receivable.....	904 45	73,005 53	1,736 95
Other current assets.....		14 33	
Investments.....			
Treasury securities.....	99,700 00		
Working assets.....	11,330 00	856 53	
Prepaid expenses.....			
Unamortized discount on securities and expenses.....	80,000 00		
Miscellaneous.....			
Corporate deficit.....		62,353 36	
Totals.....	\$318,770 63	\$457,922 92	\$106,253 58
<i>Liabilities.</i>			
Capital stock.....	\$200,000 00	\$250,000 00	\$40,250 00
Funded debt.....	100,000 00	25,000 00	
Notes payable.....			
Accounts payable.....		133,118 43	
Interest and taxes accrued.....	1,750 00		
Miscellaneous.....		28,319 25	
Reserves.....	11,330 00		4,409 14
Income invested since December 31, 1912, in fixed capital.....		21,485 24	
Appreciation of fixed capital.....			
Corporate surplus.....	5,690 63		61,594 44
Totals.....	\$318,770 63	\$457,922 92	\$106,253 58

¹Credit item.²Receivers certificates.³Includes assessment of \$93,387.21.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Gabriel Valley Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	The San Joaquin & Kings River Canal & Irrig'n Company Inc.
\$94,998 24		\$271,854 11		\$327,149 36	\$1,289,162 11
3,061 58	\$46,766 69	39,721 68	\$43,952 16	4,578 83	18,823 93
\$98,059 82	\$46,766 69	\$311,575 79	\$43,952 16	\$331,728 19	\$1,307,986 04
602 92	109 23	1,113 74		818 71	161,682 03
		30,976 58		75 00	
1,070 75	703 86	9,014 37	2,816 07	1,414 50	101,222 78
	6,400 00		3,500 00		10,164 57
	3 02	5,553 05		272 98	67,314 11
		108 85		42 62	
159,425 00					
15,841 51			1,390 24		46,803 30
\$275,000 00	\$53,982 80	\$356,114 90	\$51,658 47	\$334,352 00	\$1,695,172 83
\$200,000 00	\$25,000 00	\$250,000 00	\$27,823 00	\$50,000 00	\$1,000,000 00
50,000 00				103,000 00	
25,000 00	5,000 00				
	4,182 89	75 77	18,604 17	27 50	10,908 25
	162 19			207 50	
	160 92	2,753 75	693 83		140,511 14
	6,352 20	29,650 37	4,537 47	10,437 90	335,833 81
					18,823 93
	13,124 60	73,635 01		151,173 21	
				19,505 89	189,095 70
\$275,000 00	\$53,982 80	\$356,114 90	\$51,658 47	\$334,352 00	\$1,695,172 83

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	San Joaquin Light and Power Corporation ⁴	San Jose Water Works	Santa Clara Valley Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			\$105,981 74
Fixed capital installed since December 31, 1912.....		\$1,984,042 32	1,445 84
Total fixed capital.....		\$1,984,042 32	\$107,427 58
Cash and deposits.....		6,042 00	760 14
Notes receivable.....			350 60
Accounts receivable.....		16,156 24	17 50
Other current assets.....			
Investments.....		8,000 00	
Treasury securities.....			
Working assets.....		25,818 24	
Prepaid expenses.....		628 13	
Unamortized discount on securities and expenses.....			
Miscellaneous.....		1,939 15	
Corporate deficit.....			2,864 68
Totals.....		\$2,042,626 08	\$111,420 50
<i>Liabilities.</i>			
Capital stock.....		\$1,854,600 00	\$98,200 00
Funded debt.....			10,000 00
Notes payable.....			
Accounts payable.....		3,536 94	
Interest and taxes accrued.....			
Miscellaneous.....		15,874 09	2,920 50
Reserves.....		126,350 79	300 00
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....		42,264 26	
Totals.....		\$2,042,626 08	\$111,420 50

¹Includes installments of \$125,440.00.²Assessment.³Includes premium on capital stock of \$15,290.00.⁴See electric table.⁵Credit item.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Santa Clara Water and Irrigating Company	Santa Paula Water Works	Santa Rosa Water Works	Sawtelle Water Company	Saticoy Water Company	Sentinel Heights Water Company
\$260,254 17	\$175,257 61	\$210,076 69	\$57,420 24	\$25,997 96	-----
15,338 51	33,498 56	2,878 36	14,820 93	5,740 91	\$36,988 88
\$284,592 68	\$208,756 17	\$212,955 05	\$72,241 17	\$31,738 87	\$36,988 88
1,540 38	239 03	2,374 36	3,530 88	57 97	728 44
1,074 86	-----	-----	-----	-----	-----
4,305 40	5,201 75	-----	3,453 82	1,691 41	59 75
16,073 85	1,300 00	-----	-----	-----	-----
1,750 00	-----	-----	-----	4,075 00	-----
125 35	1,826 93	-----	1,341 20	-----	589 55
-----	-----	90,000 00	-----	-----	300,000 00
82,910 39	-----	-----	-----	6,603 74	207,607 33
\$392,372 91	\$217,323 88	\$305,329 41	\$80,567 07	\$44,101 05	\$545,973 95
¹ \$175,440 00	\$150,000 00	\$250,000 00	\$50,000 00	\$15,000 00	\$300,050 00
100,000 00	18,000 00	32,000 00	-----	7,000 00	-----
13,000 00	858 30	-----	1,480 50	1,543 39	243,745 12
15,232 57	-----	-----	-----	-----	-----
2,910 47	-----	-----	-----	² 20,557 66	-----
² 9,970 00	12,535 87	-----	-----	-----	-----
24,019 87	-----	-----	-----	-----	-----
51,800 00	35,929 71	23,329 41	29,086 57	-----	2,178 83
\$392,372 91	\$217,323 88	\$305,329 41	\$80,567 07	\$44,101 05	\$545,973 95

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Sierra and San Francisco Power Company ²	Solvang Water and Irrigation Company	South Feather Land and Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	-----	-----	\$282,982 67
Fixed capital installed since December 31, 1912.....	-----	\$7,732 00	8,969 86
Total fixed capital.....	-----	\$7,732 00	\$291,952 53
Cash and deposits.....	-----	118 01	888 41
Notes receivable.....	-----	-----	10,063 00
Accounts receivable.....	-----	-----	3,192 99
Other current assets.....	-----	-----	226 90
Investments.....	-----	-----	-----
Treasury securities.....	-----	-----	-----
Working assets.....	-----	-----	282 63
Prepaid expenses.....	-----	-----	-----
Unamortized discount on securities and expenses.....	-----	-----	-----
Miscellaneous.....	-----	-----	-----
Corporate deficit.....	-----	-----	-----
Totals.....	-----	\$7,850 01	\$306,606 46
<i>Liabilities.</i>			
Capital stock.....	-----	\$3,600 00	\$250,000 00
Funded debt.....	-----	-----	-----
Notes payable.....	-----	3,400 00	15,000 00
Accounts payable.....	-----	-----	876 43
Interest and taxes accrued.....	-----	-----	-----
Miscellaneous.....	-----	432 00	-----
Reserves.....	-----	300 00	26,216 65
Income invested since December 31, 1912, in fixed capital.....	-----	-----	-----
Appreciation of fixed capital.....	-----	-----	-----
Corporate surplus.....	-----	118 01	14,513 38
Totals.....	-----	\$7,850 01	\$306,606 46

¹Assessment.²See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

South Los Angeles Land and Water Company	South San Francisco Water Company	Southern California Edison Company ²	Spring Valley Water Company	The Stine Canal Company	Summit Lake Irrigation Company
\$249,341 83	\$170,207 20	-----	\$60,280,459 67	\$81,433 05	\$61,510 50
76,491 21	18,556 08	-----	2,803,735 78	-----	4,362 55
\$325,833 04	\$188,763 28	-----	\$63,084,195 45	\$81,433 05	\$65,873 05
519 44	2,663 29	-----	39,914 28	-----	765 43
8,193 35	45,000 00	-----	-----	-----	-----
-----	4,580 03	-----	136,577 69	1,649 98	1,854 40
-----	-----	-----	3,670 25	-----	-----
500 00	-----	-----	5,780,539 43	-----	38,189 50
245,000 00	-----	-----	6,262,000 00	-----	-----
-----	1,092 55	-----	886,479 53	-----	-----
-----	225 04	-----	31,351 19	-----	-----
-----	-----	-----	-----	199,998 75	-----
-----	-----	-----	1,952,627 58	3,568 20	-----
-----	-----	-----	-----	-----	16,013 60
\$580,045 83	\$242,324 19	-----	\$78,177,355 40	\$286,649 98	\$122,695 98
\$300,000 00	\$150,000 00	-----	\$28,000,000 00	\$285,000 00	\$100,000 00
75,000 00	-----	-----	27,121,000 00	-----	-----
6,500 00	-----	-----	325,000 00	-----	-----
12,921 29	706 62	-----	237,449 53	58 00	22,695 98
650 23	-----	-----	126,037 69	-----	-----
-----	-----	-----	3,881,656 90	-----	-----
35,001 48	81,581 35	-----	3,370,957 06	-----	-----
-----	-----	-----	-----	-----	-----
137,891 48	-----	-----	14,251,332 57	-----	-----
12,078 35	10,036 22	-----	863,921 65	1,591 98	-----
-----	-----	-----	-----	-----	-----
\$580,045 83	\$242,324 19	-----	\$78,177,355 40	\$286,649 98	\$122,695 98

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Sutter- Butte Canal Company	Sweetwater Water Company	Sycamore Canon Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913-----	\$1,088,721 32	\$1,280,882 20	\$5,000 00
Fixed capital installed since December 31, 1912-----	169,471 98	44,193 68	-----
Total fixed capital-----	\$1,258,193 30	\$1,325,075 88	\$5,000 00
Cash and deposits-----	1,080 30	15,758 50	121 31
Notes receivable-----	3,831 50	-----	-----
Accounts receivable-----	31,096 82	7,726 94	-----
Other current assets-----	4,554 23	176 37	-----
Investments-----	312,830 78	-----	-----
Treasury securities-----	65,200 00	-----	-----
Working assets-----	6,981 11	15,865 95	-----
Prepaid expenses-----	-----	110 75	-----
Unamortized discount on securities and expenses-----	-----	-----	29,000 00
Miscellaneous-----	18,720 27	259,690 68	-----
Corporate deficit-----	642,628 68	609,422 37	-----
Totals-----	\$2,345,116 99	\$2,233,827 44	\$34,121 31
<i>Liabilities.</i>			
Capital stock-----	\$1,250,000 00	\$1,200,000 00	\$34,000 00
Funded debt-----	399,000 00	155,000 00	-----
Notes payable-----	276,567 84	301,000 00	-----
Accounts payable-----	8,681 57	1,262 98	-----
Interest and taxes accrued-----	30,261 58	21,892 29	-----
Miscellaneous-----	370,040 00	-----	-----
Reserves-----	10,566 00	554,672 17	-----
Income invested since December 31, 1912, in fixed capital-----	-----	-----	-----
Appreciation of fixed capital-----	-----	-----	-----
Corporate surplus-----	-----	-----	121 31
Totals-----	\$2,345,116 99	\$2,233,827 44	\$34,121 31

¹Assessment.²See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Terra Bella City Water Company	Torrance Water, Light and Power Company	Ukiah Water and Improvement Company	Union Water Company	The Union Water Company of California	Vacaville Water and Light Company ²
		\$94,811 00	\$48,745 53	\$5,646,872 44	
\$15,390 02	\$143,753 77	2,826 13	3,324 25	533,260 64	
\$15,390 02	\$143,753 77	\$97,637 13	\$52,069 78	\$6,180,133 08	
	792 19	904 21	1,079 70	2,274 80	
544 45	3,151 70			15,957 36	
				167,776 29	
10,000 00	4,106 20			7,372 10	
				2,219 59	
	6,208 70				
6,913 70	27,343 49			866,012 61	
\$32,848 17	\$185,356 05	\$98,541 34	\$53,149 48	\$7,241,745 83	
\$25,000 00	\$34,005 00	\$50,000 00	\$25,000 00	\$5,000,000 00	
	115,000 00			850,000 00	
		42,000 00		543,653 07	
3,948 17	27,006 59			324,523 21	
	1,150 00			48,196 22	
				469,283 79	
3,900 00	8,194 46	1,400 00	1,000 00	6,089 51	
		2,826 13			
		2,315 21	27,149 48		
\$32,848 17	\$185,356 05	\$98,541 34	\$53,149 48	\$7,241,745 83	

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	Venice of America Water Company	Ventura County Power Company ²	Vineyard Ditch Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....			\$6,645 82
Fixed capital installed since December 31, 1912.....	\$37,653 41		7,908 85
Total fixed capital.....	\$37,653 41		\$14,554 67
Cash and deposits.....	884 16		517 35
Notes receivable.....			
Accounts receivable.....	1,398 55		436 21
Other current assets.....			
Investments.....			
Treasury securities.....			
Working assets.....			
Prepaid expenses.....	91 00		
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....			1,887 74
Totals.....	\$40,027 12		\$17,395 97
<i>Liabilities.</i>			
Capital stock.....	\$35,300 00		\$6,320 00
Funded debt.....			
Notes payable.....			1,000 00
Accounts payable.....	475 21		1,192 82
Interest and taxes accrued.....	31 50		35 15
Miscellaneous.....			18,848 00
Reserves.....	2,600 00		
Income invested since December 31, 1912, in fixed capital.....			
Appreciation of fixed capital.....			
Corporate surplus.....	1,620 41		
Totals.....	\$40,027 12		\$17,395 97

¹Assessment.²See electric table.

—Continued.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Visalia City Water Company	Victoryville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company	Watsonville Water and Light Company	West Riverside Canal Company
\$138,559 74	-----	\$245,076 29	\$15,219 75	\$519,562 36	-----
13,792 86	\$388 90	12,565 66	9,068 63	22,496 37	\$111,591 12
\$152,352 60	\$388 90	\$257,641 95	\$24,288 38	\$542,058 73	\$111,591 12
1,201 56	70 16	-----	361 32	3,243 13	7,093 14
84 00	-----	-----	-----	-----	5,417 87
9,622 16	173 38	-----	-----	2,813 80	4,391 40
-----	-----	-----	80 00	-----	-----
-----	5,000 00	-----	1,200 00	-----	-----
427 54	-----	-----	-----	1,345 80	2,055 00
1,118 65	-----	-----	-----	1,501 83	-----
38,545 13	-----	-----	-----	74,748 45	1,783 44
-----	-----	20,794 47	-----	-----	-----
\$203,351 64	\$5,632 44	\$278,436 42	\$25,929 70	\$625,711 74	\$132,331 97
\$100,000 00	\$5,300 00	\$200,000 00	\$6,000 00	\$500,000 00	\$60,890 05
80,000 00	-----	52,000 00	-----	-----	60,000 00
-----	-----	-----	-----	-----	5,717 87
321 18	332 44	15,153 03	-----	741 57	730 63
-----	-----	11,283 39	-----	-----	1,500 00
-----	-----	-----	80 00	-----	1,331 57
12,160 25	-----	-----	-----	107,326 92	2,000 00
-----	-----	-----	9,068 63	-----	-----
-----	-----	-----	10,419 75	-----	-----
10,870 21	-----	-----	361 32	17,643 25	161 85
\$203,351 64	\$5,632 44	\$278,436 42	\$25,929 70	\$625,711 74	\$132,331 97

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WATER COMPANIES OPERAT

	West San Joaquin Valley Water Company	Western States Gas and Electric Company ¹	Western Water Company
<i>Assets.</i>			
Fixed capital installed prior to January 1, 1913.....	\$39,893 63		\$455,851 36
Fixed capital installed since December 31, 1912.....	10,430 00		308,485 04
Total fixed capital.....	\$50,323 63		\$764,336 40
Cash and deposits.....	18,654 07		5,685 19
Notes receivable.....			639 79
Accounts receivable.....	1,200 26		26,974 02
Other current assets.....			
Investments.....			5,000 00
Treasury securities.....			
Working assets.....	664 68		25,194 52
Prepaid expenses.....			1,564 07
Unamortized discount on securities and expenses.....			
Miscellaneous.....			
Corporate deficit.....			
Totals.....	\$70,842 64		\$829,393 99
<i>Liabilities.</i>			
Capital stock.....	\$50,000 00		\$200,000 00
Funded debt.....			
Notes payable.....			41,426 57
Accounts payable.....	3,220 66		33,876 65
Interest and taxes accrued.....			760 63
Miscellaneous.....			
Reserves.....	9,394 90		460,059 93
Income invested since December 31, 1912, in fixed capital.....			88,252 61
Appreciation of fixed capital.....	5,000 00		5,017 60
Corporate surplus.....	3,227 08		
Totals.....	\$70,842 64		\$829,393 99

¹See electric table.

—Concluded.

ING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$306,387 07	-----	\$7,849 26	\$39,218 50	\$20,000,000 00	\$125,334,469 83
191,276 90	\$6,101 40	2,555 07	3,549 38	9,467 22	30,595,087 19
\$497,663 97	\$6,101 40	\$10,404 33	\$42,767 88	\$20,009,467 22	\$155,929,557 02
18,652 29	214 08	-----	7,711 70	42,301 72	804,100 35
92,211 20	-----	-----	-----	4,065 78	393,019 24
31,019 60	-----	-----	411 05	55,371 37	1,464,172 48
1,456 26	-----	-----	-----	-----	16,354 13
83,105 12	-----	-----	-----	-----	7,548,696 98
-----	-----	-----	-----	-----	7,211,907 81
10,515 61	-----	-----	1,444 75	2,913 13	1,464,652 56
1,046 36	-----	-----	23 00	1,141 71	221,380 03
-----	770 00	-----	-----	-----	9,715,664 75
5,802 24	-----	-----	-----	158,266 48	3,617,194 85
-----	-----	-----	-----	-----	4,393,108 28
\$741,472 65	\$7,085 48	\$10,404 33	\$52,358 38	\$20,273,527 41	\$192,779,808 48
\$200,000 00	\$770 00	\$8,704 00	\$44,200 00	\$10,000,000 00	\$96,348,827 58
150,000 00	-----	-----	-----	10,000,000 00	53,852,027 50
-----	5,000 00	-----	-----	61,922 77	3,342,912 26
30,416 11	856 15	84 28	21 35	9,569 90	2,392,791 11
-----	-----	-----	13 50	-----	649,779 11
-----	-----	-----	-----	-----	5,873,327 45
63,158 45	-----	-----	-----	4,454 95	7,470,865 00
-----	-----	-----	-----	-----	298,653 66
-----	-----	-----	-----	-----	18,709,147 62
297,898 09	459 33	1,616 05	8,123 53	197,579 79	3,841,477 09
\$741,472 65	\$7,085 48	\$10,404 33	\$52,358 38	\$20,273,527 41	\$192,779,808 48

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	The Anderson Canal Company	Anderson Water Company
Operating revenues	\$1,461 44	\$4,573 35
Operating expenses	2,098 49	4,392 85
Net operating revenue.....		\$180 50
Net operating loss.....	\$637 05	
Nonoperating revenue		
Gross corporate income.....		\$180 50
Gross corporate loss.....	\$637 05	
<i>Deductions.</i>		
Nonoperating revenue deductions.....		
Interest accrued on funded debt.....		
Other interest deductions.....		
Rent deductions		
Miscellaneous deductions		
Total deductions		
Net corporate income for year.....		\$180 50
Net corporate loss for year.....	\$637 05	
Dividends		
Miscellaneous additions to income.....		
Miscellaneous deductions from income.....		
Surplus on December 31, 1916.....	3,816 49	32 24
Deficit on December 31, 1916.....		
Surplus on December 31, 1917.....	3,179 44	212 74
Deficit on December 31, 1917.....		

No. 2.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	Bakersfield Water Company	Bay Point Utilities Company	Bear Gulch Water Company
\$19,714 05	\$6,322 27	\$21,100 21	\$42,874 26	\$3,964 45	\$32,504 43
14,913 16	4,745 68	18,484 91	31,590 09	3,901 43	13,064 54
\$4,800 89	\$1,576 59	\$2,615 30	\$11,284 17	\$63 02	\$19,439 89
	15,477 78	207 23	62 12		266 50
\$4,800 89	\$17,054 37	\$2,852 53	\$11,346 29	\$63 02	\$19,706 39
	\$15,005 54				
	3,991 67		\$1,650 00		\$10,250 00
\$479 61	763 16	\$1 50	648 56		
			240 00		401 01
\$479 61	\$19,760 37	\$1 50	\$2,538 56		\$10,651 01
\$4,321 28	\$2,706 00	\$2,821 03	\$8,807 73	\$63 02	\$9,055 38
4,500 00		2,500 00			
		5 00			
	567,300 00		71 00		50
10,634 61	373,068 97	42 65	13,751 98	8,352 25	56,529 06
10,455 89		368 63	22,488 71	8,415 27	65,583 94
	196,937 03				

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Bell Water Company	Belvedere Water Company
Operating revenues -----	\$5,243 32	\$37,401 74
Operating expenses -----	3,351 26	32,333 67
Net operating revenue -----	\$1,892 06	\$5,068 07
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$1,892 06	\$5,068 07
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----	\$16 40	
Rent deductions -----		
Miscellaneous deductions -----	14 35	
Total deductions -----	\$30 75	
Net corporate income for year -----	\$1,861 31	\$5,068 07
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----	1,214 39	125 65
Miscellaneous deductions from income -----	3,406 68	18 80
Surplus on December 31, 1916 -----	330 98	22,389 97
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----		27,564 89
Deficit on December 31, 1917 -----		

¹Includes net revenue of electric \$2,591.03, gas \$1,019.67.²Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Deaumont Land and Water Company	Benicia Water Company	Beverly Hills Utilities Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company	The Buena Vista Canal Company
\$12,871 35	\$40,769 82	\$9,942 76	\$17,562 60	\$2,566 40	\$3,929 12
15,393 03	28,050 42	14,409 20	18,498 09	1,095 37	3,755 62
	\$12,719 40			\$1,471 03	\$173 50
\$2,521 68		\$4,466 44	\$935 49		
495 00	3,321 42				
	\$16,040 82			\$1,471 03	\$173 50
\$2,026 68		\$4,466 44	\$935 49		
	\$8,000 00				
\$2 20	60 00				
\$2 20	\$8,060 00				
	\$7,980 82			\$1,471 03	\$173 50
\$2,028 88		\$4,466 44	\$935 49		
		16,460 66			
				1,471 03	
	25,692 51		6,308 09		1,278 75
19,680 60		3,962 83			
	33,673 33		5,372 60		1,452 25
21,709 48		1,968 61			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	California- Oregon Power Company	Calistoga Water Company
Operating revenues -----	\$38,006 06	\$5,749 60
Operating expenses -----	25,058 28	5,522 72
Net operating revenue -----	\$12,947 78	\$226 88
Net operating loss -----		
Nonoperating revenue -----		
Gross corporate income -----	\$12,947 78	\$226 88
Gross corporate loss -----		
<i>Deductions.</i>		
Nonoperating revenue deductions -----		
Interest accrued on funded debt -----		
Other interest deductions -----		\$191 46
Rent deductions -----		
Miscellaneous deductions -----		
Total deductions -----		\$191 46
Net corporate income for year -----	\$12,947 78	\$35 42
Net corporate loss for year -----		
Dividends -----		
Miscellaneous additions to income -----		
Miscellaneous deductions from income -----	¹ 12,947 78	
Surplus on December 31, 1916 -----		8,541 24
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----		8,576 66
Deficit on December 31, 1917 -----		

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

The Campbell Water Company	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Claremont Domestic Water Company
\$4,613 65	\$1,642 99	\$55,993 92	\$34,785 44	\$12,550 51	\$16,996 20
3,506 40	2,209 49	68,462 35	21,871 49	7,491 26	8,691 15
\$1,107 25			\$12,913 95	\$5,059 25	\$8,305 05
	\$566 50	\$12,468 43			
			100 45	2 50	160 15
\$1,107 25			\$13,014 40	\$5,061 75	\$8,465 20
	\$566 50	\$12,468 43			
					\$150 00
			\$2,450 00	\$750 00	
\$58 81				1,655 44	1,464 01
				50 67	
\$58 81			\$2,450 00	\$2,456 11	\$1,614 01
\$1,048 44			\$10,564 40	\$2,605 64	\$6,851 19
	\$566 50	\$12,468 43			
780 00			4,500 00	600 00	4,903 50
115 01			457 33	1,170 05	227 51
1,193 95	454 39	28,755 49	46,479 00	16,801 62	9,953 85
1,347 38		16,287 06	52,086 07	17,637 21	11,674 03
	112 11				

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning
Operating revenues -----	\$6,021 50	\$16,453 57	\$5,267 07
Operating expenses -----	4,152 06	9,534 19	4,843 13
Net operating revenue -----	\$1,869 44	\$6,919 38	\$423 94
Net operating loss -----			
Nonoperating revenue -----	40 00	148 99	199 50
Gross corporate income -----	\$1,909 44	\$7,068 37	\$623 44
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----		\$45 54	
Interest accrued on funded debt -----		12,000 00	
Other interest deductions -----		1,127 24	
Rent deductions -----	\$152 84		
Miscellaneous deductions -----	18 94	7,179 87	10 39
Total deductions -----	\$1,711 78	\$20,352 65	\$10 39
Net corporate income for year -----	\$1,737 66		\$613 05
Net corporate loss for year -----		\$13,284 28	
Dividends -----	1,320 80		
Miscellaneous additions to income -----		237 53	
Miscellaneous deductions from income -----		951 74	
Surplus on December 31, 1916 -----	4,454 15	127 31	5,356 58
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	4,871 01		5,969 63
Deficit on December 31, 1917 -----		13,871 18	

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING

31, 1917.

City Water Company of Ocean Park	Coachella Water Company	Coalings Consolidated Water Company	Coast Valleys Gas and Electric Company	Compton Water and Lighting Company	Coneland Water Company
\$36,641 90	\$1,342 90	\$44,179 90	\$23,463 21	\$4,029 20	\$13,108 40
27,555 82	954 71	36,308 49	20,944 82	2,378 87	14,355 57
\$9,086 08	\$388 19	\$7,871 41	\$2,518 39	\$1,650 33	
496 37		19 92			\$1,247 17
\$9,582 45	\$388 19	\$7,891 33	\$2,518 39	\$1,650 33	
					\$1,247 17
		\$60 70			
\$655 00		6,000 00			
1,251 84	\$138 00	1,570 40		\$205 63	
796 83					
\$2,703 67	\$138 00	\$7,631 10		\$205 63	
\$6,878 78	\$250 19	\$260 23	\$2,518 39	\$1,444 70	
				448 00	\$1,247 17
984 48		70 95	\$2,518 39	546 10	
278 60				2,098 36	
27,388 25	2 57	18,320 54			3,331 11
34,972 91	252 76	18,131 26		2,548 96	4,578 28

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona
Operating revenues -----	\$16,175 55	\$67,812 27	\$70,348 71
Operating expenses -----	15,878 97	42,221 10	35,136 51
Net operating revenue -----	\$296 58	\$25,591 17	\$35,412 20
Net operating loss -----			
Nonoperating revenue -----	284 20	4,079 05	
Gross corporate income -----	\$580 78	\$29,670 22	\$35,412 20
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----		\$5,075 00	\$13,500 00
Other interest deductions -----		111 56	887 03
Rent deductions -----		4,000 00	
Miscellaneous deductions -----	\$340 07	3,997 40	
Total deductions -----	\$340 07	\$13,183 96	\$14,387 03
Net corporate income for year -----	\$240 71	\$16,486 26	\$21,025 17
Net corporate loss for year -----			
Dividends -----		10,000 00	
Miscellaneous additions to income -----	197 01		
Miscellaneous deductions from income -----	437 72		
Surplus on December 31, 1916 -----		148,440 86	37,407 30
Deficit on December 31, 1916 -----	17,988 22		
Surplus on December 31, 1917 -----		154,927 47	58,432 47
Deficit on December 31, 1917 -----	17,988 22		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Corcoran Water and Gas Company	Corona City Water Company	Coronado Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company
\$3,963 50	\$21,894 17	\$43,231 01	\$694 20	\$561 00	\$1,035 78
3,968 45	11,732 16	36,922 62	396 82	602 89	1,065 60
	\$10,162 01	\$6,308 39	\$297 38		
\$4 95		57 34		\$41 89	\$29 82
	\$10,162 01	\$6,365 73	\$297 38		
\$4 95				\$41 89	\$29 82
\$450 00	\$1,950 00				
353 66	15	\$10,692 12			
	143 60	17 70			
\$803 66	\$2,093 75	\$10,709 82			
	\$8,068 26		\$297 38		
\$808 61		\$4,344 09		\$41 89	\$29 82
112 08		411 15		17 16	
902 72		1,737 78	268 16		
2,769 51	28,140 79	224,231 55	483 10		31 12
946 10	20,072 53	229,902 27	512 32		1 30
				24 73	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Crystal Springs Water Company of Sawtelle	Danville Water Company	Davis Water Company
Operating revenues -----	\$3,892 15	\$527 50	\$5,018 09
Operating expenses -----	3,144 13	220 94	2,562 02
Net operating revenue -----	\$748 02	\$306 56	\$2,456 07
Net operating loss -----			
Nonoperating revenue -----			
Gross corporate income -----	\$748 02	\$306 56	\$2,456 07
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$312 00
Interest accrued on funded debt -----			
Other interest deductions -----		\$315 00	386 91
Rent deductions -----		70 00	
Miscellaneous deductions -----			22 15
Total deductions -----		\$385 00	\$721 06
Net corporate income for year -----	\$748 02		\$1,735 01
Net corporate loss for year -----		\$78 44	
Dividends -----	501 00		
Miscellaneous additions to income -----		153 64	
Miscellaneous deductions from income -----	173 55		
Surplus on December 31, 1916 -----	22 103 173 55		
Deficit on December 31, 1916 -----		140 00	4 72
Surplus on December 31, 1917 -----	72 530 147 02		1,730 29
Deficit on December 31, 1917 -----		64 80	

¹Includes electric net revenue of \$648.82.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Del Mar Water, Light and Power Company	Diamond Ridge Water Company	East Bay Water Company	East Gardenia Water Company	East Sacramento Water Company	The East Side Canal Company
\$10,418 28	\$2,009 05	\$1,763,074 13	\$4,954 17	\$2,248 69	\$7,097 42
19,059 86	12,108 48	967,742 67	2,726 01	2,115 82	10,498 49
		\$795,331 46	\$2,228 16	\$132 87	
\$8,641 58	\$10,099 43	35,917 40	159 00		\$3,401 07
		\$831,248 86	\$2,387 16	\$132 87	
\$8,641 58	\$10,099 43				\$3,401 07
		\$4,962 02			
\$3,700 00	\$1,200 00	534,833 64			
8,760 00	100 00	4,363 79	\$305 00	\$130 87	
		866 68			
		6,406 57			
\$12,460 00	\$1,300 00	\$551,432 70	\$305 00	\$130 87	
		\$279,816 16	\$2,082 16	\$2 00	
\$21,101 58	\$11,399 43	201,582 00			\$3,401 07
12,853 75		82,002 75			
	2,100 00	6,534 10			
218,484 93		153,702 81	2,082 16	1,438 60	22,965 41
226,732 76	13,499 43			1,436 60	26,366 48

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	East Side Canal and Irrigation Company	Elsinore Land and Water Company ¹	The Electric Water Company
Operating revenues -----	\$9,840 55	-----	\$64,988 00
Operating expenses -----	12,894 59	-----	47,541 76
Net operating revenue -----			\$17,446 24
Net operating loss -----	\$3,054 04	-----	
Nonoperating revenue -----			
Gross corporate income -----			\$17,446 24
Gross corporate loss -----	\$3,054 04	-----	
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----	\$23,464 15		
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----	\$23,464 15		
Net corporate income for year -----			\$17,446 24
Net corporate loss for year -----	\$26,518 19		
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----	260,609 16	\$322 31	52,702 08
Surplus on December 31, 1917 -----			
Deficit on December 31, 1917 -----	287,127 35	322 31	35,255 84

¹Not operating.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Empire Water Company	Etna Development Company	Euclid Avenue Water Company	Fairmount Water Company	Fairview Land and Water Company	Fall River Mills Water Company
\$16,362 26	\$3,549 80	\$3,485 85	\$20,081 63	\$576 70	\$545 74
13,039 92	2,273 80	3,521 00	16,458 09	6,651 30	580 33
\$3,322 34	\$1,276 00		\$3,623 54		
		\$35 15		\$6,074 60	\$34 59
				10,986 54	
\$3,322 34	\$1,276 00		\$3,623 54	\$4,911 94	
		\$35 15			\$34 59
				\$528 63	
		\$240 00			
		51 00		2,779 27	
\$34 50					
\$34 50		\$291 00		\$3,307 90	
\$3,287 84	\$1,276 00		\$3,623 54	\$1,604 04	
		\$326 15			\$34 59
	900 00		4,000 00		
839 21	32 05				
	1,189 30	4,739 91	6,414 81	1,399 16	
11,594 47				9,725 51	281 67
	1,597 35	4,413 76	6,038 35	9,930 39	247 08
7,467 42					

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	The Farmers Canal Company	Felton Water Company	Fay Water Company
Operating revenues -----	\$4,054 52	\$794 50	\$5,120 29
Operating expenses -----	5,752 53	772 73	2,017 38
Net operating revenue -----		\$21 77	\$3,102 91
Net operating loss -----	\$1,698 01		
Nonoperating revenue -----		22 95	
Gross corporate income -----		\$44 72	\$3,102 91
Gross corporate loss -----	\$1,698 01		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----			
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----			
Net corporate income for year -----		\$44 72	\$3,102 91
Net corporate loss for year -----	\$1,698 01		
Dividends -----		252 50	1,800 00
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----		837 62	2,804 16
Deficit on December 31, 1916 -----	5,865 05		
Surplus on December 31, 1917 -----		629 84	4,107 07
Deficit on December 31, 1917 -----	7,563 06		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company	Frederick Water Company	Fresno Canal and Land Corporation	Francis Land and Water Company
\$9,153 24	\$315 56	\$2,618 90	\$579 43	\$132,797 18	\$7,264 47
5,257 70	289 86	2,398 47	589 99	84,609 99	4,497 09
\$3,895 54	\$25 70	\$220 43		\$48,187 19	\$2,767 38
			\$10 56		
16 75					1,056 00
\$3,912 29	\$25 70	\$220 43		\$48,187 19	\$3,823 38
			\$10 56		
	\$243 06				\$21 00
	4 46			\$20,745 50	
\$497 04	144 15	\$74 77			82 33
					1,000 00
110 83					17 25
\$607 87	\$391 67	\$74 77		\$20,745 50	\$1,120 58
\$3,304 42		\$145 66		\$27,441 69	\$2,702 80
	\$365 97		\$10 56		
					1,500 00
31,000 00					
31,000 00	691 42				
		1,663 06	970 69		391 51
2,126 63		1,808 72	960 13	27,441 69	1,594 31
1,177 79	1,057 39				

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Fresno City Water Company	Garden Grove City Water Company	Glendale Consolidated Water Company
Operating revenues -----	\$190,262 87	\$1,567 03	\$16,439 13
Operating expenses -----	149,547 64	1,310 13	14,830 09
Net operating revenue -----	\$40,715 23	\$256 90	\$1,609 04
Net operating loss -----			
Nonoperating revenue -----	14,279 70		
Gross corporate income -----	\$54,994 93	\$256 90	\$1,609 04
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----	\$14,485 00		
Other interest deductions -----	1,358 82	\$326 05	
Rent deductions -----			
Miscellaneous deductions -----	127 33		
Total deductions -----	\$15,971 15	\$326 05	
Net corporate income for year -----	\$39,023 78		\$1,609 04
Net corporate loss for year -----		\$69 15	
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	6,714 84		
Surplus on December 31, 1916 -----	92,133 74		16,551 02
Deficit on December 31, 1916 -----		714 20	
Surplus on December 31, 1917 -----	124,442 68		18,160 06
Deficit on December 31, 1917 -----		783 35	

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

The Gates Canal Company	The Goose Lake Canal Company	The Hanford Water Company	Happy Valley Land and Water Company	Hawthorn Electric and Water Company	Hayward Water Company
		\$32,263 44	\$2,562 38	\$6,244 09	\$20,528 84
\$102 95	\$206 68	23,404 66	4,588 34	4,096 87	16,780 71
		\$8,858 78		\$2,147 22	\$3,748 13
\$102 95	\$206 68	859 22	\$2,025 96		
			3,086 32		
		\$9,718 00	\$1,060 36	\$2,147 22	\$3,748 13
\$102 95	\$206 68				
			\$10 05		
		\$115 20	868 37	\$1,962 27	
		\$115 20	\$878 42	\$1,962 27	
		\$9,602 80	\$181 94	\$184 95	\$3,748 13
\$102 95	\$206 68	22,152 50			
				19,587 83	
				2,282 09	
		18,726 30			316 91
921 58	1,812 59		13,753 14	21,827 53	
		6,176 60			4,065 04
1,024 53	1,519 27		13,571 20	4,336 84	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Hepner Water Company	Hesperia Water Company	Hercules Water Company
Operating revenues -----	\$794 65	\$1,439 18	\$28,721 52
Operating expenses -----	557 78	1,418 56	24,908 89
Net operating revenue -----	\$236 87	\$20 62	\$3,812 63
Net operating loss -----			
Nonoperating revenue -----			1,879 32
Gross corporate income -----	\$236 87	\$20 62	\$5,691 95
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----	\$16 72		
Rent deductions -----			
Miscellaneous deductions -----		\$20 62	
Total deductions -----	\$16 72	\$20 62	
Net corporate income for year -----	\$220 15		\$5,691 95
Net corporate loss for year -----			
Dividends -----			
Miscellaneous additions to income -----	67 90		
Miscellaneous deductions from income -----	43 06		
Surplus on December 31, 1916 -----			11,577 84
Deficit on December 31, 1916 -----	257 06		
Surplus on December 31, 1917 -----			17,269 79
Deficit on December 31, 1917 -----	12 07		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Hermosa Beach Water Corporation	Hemet Town Water Company	Highland Domestic Water Company	The Hollister Water Company	Hillsborough Water Company	Home Tract Water Company
\$18,052 61	\$4,769 85	\$5,380 89	\$22,648 15	\$6,496 54	\$1,301 83
12,821 45	4,183 53	2,932 05	14,728 26	5,764 46	843 28
\$5,231 16	\$586 32	\$2,448 84	\$7,919 89	\$732 08	\$458 55
398 67	1,556 89		331 53		
\$5,629 83	\$2,143 21	\$2,448 84	\$8,251 42	\$732 08	\$458 55
	\$121 39		\$288 82		
\$4,307 50					
311 23	50 63		86 60		
\$4,618 73	\$172 02		\$375 42		
\$1,011 10	\$1,971 19	\$2,448 84	\$7,876 00	\$732 08	\$458 55
		2,299 50	8,000 00		
	4 35		173 05		
	80 81	74 35	855 32		420 10
5,579 28	31,814 36	877 96	185,492 09	14,252 46	394 37
6,590 38	33,709 09	952 95	184,685 82	14,984 54	432 82

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Hornbrook Water Company	Huntington Beach Water Company	Imperial Utilities Corporation
Operating revenues	\$1,855 00	\$9,511 81	\$8,177 74
Operating expenses	1,250 47	10,391 12	3,167 50
Net operating revenue.....	\$604 53		\$5,010 24
Net operating loss.....		\$879 31	
Nonoperating revenue		2 61	
Gross corporate income.....	\$604 53		\$5,010 24
Gross corporate loss.....		\$876 70	
<i>Deductions.</i>			
Nonoperating revenue deductions.....			
Interest accrued on funded debt.....			\$360 00
Other interest deductions.....		\$14 35	33 15
Rent deductions			
Miscellaneous deductions		61 67	
Total deductions		\$76 02	\$393 15
Net corporate income for year.....	\$604 53		\$4,617 09
Net corporate loss for year.....		\$952 72	
Dividends	2,400 00		
Miscellaneous additions to income.....			
Miscellaneous deductions from income.....			
Surplus on December 31, 1916.....	3,067 11		3,229 50
Deficit on December 31, 1916.....			
Surplus on December 31, 1917.....	1,271 64		7,846 59
Deficit on December 31, 1917.....		952 72	

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Independence Water Company	Inglewood Water Company	Interurban Water Company	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company
\$1,756 35	\$34,650 21	\$13,959 07	\$4,891 01	\$264 58	\$294 12
2,723 49	30,192 78	11,246 34	2,673 29	132 75	109 45
	\$4,457 43	\$2,712 73	\$2,217 72	\$131 83	\$184 67
\$967 14	621 01				
	\$5,078 44	\$2,712 73	\$2,217 72	\$131 83	\$184 67
\$967 14					
	\$9,000 00				
	10,285 83				
	602 33				
	\$19,888 16				
		\$2,712 73	\$2,217 72	\$131 83	\$184 67
\$967 14	\$14,809 72				
	11 10				
	261 17				
217 86			11,663 52		
	30,933 23	16,445 10		841 13	231 35
			13,881 24		
749 28	45,993 02	13,732 37		709 30	46 68

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Kerman Water Company	Kennett Water Company	Kern Island Irrigating Canal Company
Operating revenue -----	\$20,717 85	\$15,692 81	\$45,703 38
Operating expenses -----	26,009 92	11,067 28	61,723 19
Net operating revenue -----		\$1,625 53	
Net operating loss -----	\$5,292 07		\$16,019 81
Nonoperating revenue -----		58 95	
Gross corporate income -----		\$4,684 48	
Gross corporate loss -----	\$5,292 07		\$16,019 81
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----	\$224 17		
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----	\$224 17		
Net corporate income for year -----		\$4,684 48	
Net corporate loss for year -----	\$5,516 24		\$16,019 81
Dividends -----		4,150 00	
Miscellaneous additions to income -----	6,405 05		
Miscellaneous deductions from income -----		383 31	
Surplus on December 31, 1916 -----		466 70	52,380 08
Deficit on December 31, 1916 -----	6,405 05		
Surplus on December 31, 1917 -----		617 87	36,360 27
Deficit on December 31, 1917 -----	5,516 24		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Kern River Canal and Irrigating Company	Kings County Canal Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company	Laguna Cliffs Water Company
\$13,836 39	\$3,159 00	\$2,400 10	\$951 26	\$42,033 61	\$810 90
15,016 37	1,838 85	2,370 01	1,705 08	37,935 06	682 14
	\$1,320 15	\$30 09		\$4,098 55	\$128 76
\$1,179 98			\$753 82		
			451 00	8,813 28	
	\$1,320 15	\$30 09		\$12,911 83	\$128 76
\$1,179 98			\$302 82		
				\$6,944 83	
				6,794 92	
				900 00	
				100 49	
				\$14,740 24	
	\$1,320 15	\$30 09			\$128 76
\$1,179 98			\$302 82	\$1,828 41	
4,852 61				8,723 81	
3,170 37			915 75	1,068 19	
		14,256 43		13,757 31	
6,843 00	1,320 15		612 93	19,584 52	3,608 37
		14,226 34			3,479 61

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company
Operating revenues -----	\$3,521 50	\$6,720 50	\$3,278 99
Operating expenses -----	5,284 72	8,683 43	6,775 72
Net operating revenue -----			
Net operating loss -----	\$1,763 22	\$1,962 93	\$3,496 73
Nonoperating revenue -----			
Gross corporate income -----			
Gross corporate loss -----	\$1,763 22	\$1,962 93	\$3,496 73
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----	\$900 00		
Other interest deductions -----	46 68		
Rent deductions -----			
Miscellaneous deductions -----	12 45		
Total deductions -----	\$959 13		
Net corporate income for year -----			
Net corporate loss for year -----	\$2,722 35	\$1,962 93	\$3,496 73
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----	13,260 57	7,893 36	4,689 10
Surplus on December 31, 1917 -----			
Deficit on December 31, 1917 -----	15,982 92	9,856 29	8,185 83

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Los Angeles County Water Works	Los Altos Water Company	Madera Canal and Irrigation Company	Manor Water Company	Madera Electric Water Company	The Marysville Water Company
\$15,228 43	\$3,984 15	\$14,211 97	\$1,625 50	\$1,188 25	\$38,721 25
7,926 41	4,954 48	14,069 54	1,009 48	1,692 74	25,313 96
\$7,302 02	-----	\$202 43	\$616 02	-----	\$13,407 29
-----	\$970 33	-----	-----	\$504 49	-----
-----	-----	95 00	-----	-----	3,325 18
\$7,302 02	-----	\$297 43	\$616 02	-----	\$16,732 47
-----	\$970 33	-----	-----	\$504 49	-----
-----	-----	\$1,402 79	-----	-----	-----
\$4,500 00	\$1,800 00	5,000 00	-----	-----	\$1,500 00
194 68	-----	363 82	-----	-----	-----
-----	42 91	297 11	-----	\$9 30	-----
\$4,694 68	\$1,842 91	\$7,063 72	-----	\$9 30	\$1,500 00
\$2,607 34	-----	-----	\$616 02	-----	\$15,232 47
-----	\$2,813 24	\$6,766 29	-----	\$513 79	-----
-----	-----	-----	-----	-----	8,000 00
-----	-----	10	-----	-----	4,486 10
2,466 37	-----	-----	600 91	-----	2,443 00
-----	20,321 26	28,797 87	-----	103 05	52,950 24
5,073 71	-----	-----	1,216 93	-----	62,225 81
-----	23,134 50	35,564 26	-----	616 84	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Midland Counties Public Service Corporation	Mokelumne River Power and Water Company	Mountain Light and Water Company
Operating revenues -----	\$8,887 53	\$3,923 63	\$3,383 57
Operating expenses -----	11,174 29	13,178 32	1,940 05
Net operating revenue -----			\$1,443 52
Net operating loss -----	\$2,286 76	\$4,254 69	
Nonoperating revenue -----		116 47	
Gross corporate income -----			\$1,443 52
Gross corporate loss -----	\$2,286 76	\$4,138 22	
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			\$1,350 00
Other interest deductions -----		\$1,243 08	100 00
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----		\$1,243 08	\$1,450 00
Net corporate income for year -----			
Net corporate loss for year -----	\$2,286 76	5,381 30	6 48
Dividends -----			
Miscellaneous additions to income -----	¹ 2,286 76		
Miscellaneous deductions from income -----			² 1,200 38
Surplus on December 31, 1916 -----			2,031 17
Deficit on December 31, 1916 -----		16,086 04	
Surplus on December 31, 1917 -----			824 31
Deficit on December 31, 1917 -----		21,467 34	

¹Transferred to electric.²Electric net loss.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Montebello Land and Water Company	Montecito Valley Water Company	Monterey County Water Company	The Monterey County Water Works	Mt. Jackson Water and Power Company	Mountain Power Company
\$10,802 11 10,729 86	\$2,871 85 1,000 70	\$5,191 35 5,153 03	\$77,382 85 47,555 59	\$1,822 10 2,113 23	\$6,214 85 5,916 94
\$72 25	\$1,871 15	\$38 32	\$29,827 26		\$297 91
	103 24	6 04	323 64	\$291 13	
\$72 25	\$1,974 39	\$44 36	\$30,150 90		\$297 91
				\$291 13	
				\$786 02	
			\$150 30		
			\$150 30	\$786 02	
\$72 25	\$1,974 39	\$44 36	\$30,000 60		\$297 91
				\$1,077 15	
				262 38	
2,012 26	3,727 14		203,722 61 424,313 10		7,559 30
2,084 51	5,701 53	73,262 19	250,591 09	2,623 21	7,857 21
		73,217 83		3,437 98	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Mountain Springs Water Company	Moor Park Water, Light and Power Company	Mountain Water Company
Operating revenues -----	\$3,825 88	\$1,350 85	\$4,263 36
Operating expenses -----	4,600 90	538 35	3,279 30
Net operating revenue -----		\$812 50	\$984 06
Net operating loss -----	\$775 02		
Nonoperating revenue -----	575 19		
Gross corporate income -----		\$812 50	\$984 06
Gross corporate loss -----	\$199 83		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			\$900 00
Other interest deductions -----		\$125 40	140 00
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----		\$125 40	\$1,040 00
Net corporate income for year -----		\$687 10	
Net corporate loss for year -----	\$199 83		\$55 94
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	121 07	259 00	
Surplus on December 31, 1916 -----		1 369 99	
Deficit on December 31, 1916 -----	9,994 87		
Surplus on December 31, 1917 -----		1,798 09	
Deficit on December 31, 1917 -----	10,315 77		55 94

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Murphy Water, Ice and Light Company	Napa City Water Company	Natomas Water Company	Newman Water Works Company	North Moneta Garden Lands Water Company	North Fork Ditch Company
\$15,651 95 20,109 21	\$34,313 47 20,645 49	\$31,382 47 12,223 45	\$9,181 10 7,131 12	\$1,413 63 2,054 91	\$23,679 88 13,741 78
	\$13,667 98	\$19,159 02	\$2,049 98		\$9,938 10
\$4,457 26	650 00			\$641 28	27 99
	\$14,317 98	\$19,159 02	\$2,049 98		\$9,966 09
\$4,457 26				\$641 28	
	\$4,677 50 98 94	\$5,967 63	\$304 14	\$2,664 00	\$9,480 00
		24 55		7 50	492 20
	\$4,776 44	\$5,992 18	\$304 14	\$2,671 50	\$9,972 20
	\$9,541 54	\$13,166 84	\$1,745 84		
\$4,457 26	4,426 00	11,375 73	2,400 00	\$3,312 78	\$6 11
				83 95	13,536 00
	36,210 91	11,375 73	12,892 19		14,426 36
7,780 87	41,326 45	13,166 84	12,238 03	16,811 84	27,956 25
12,238 13				20,040 67	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	North Sacramento Light and Water Company	Northern California Power Company, Consolidated	Northern Water and Power Company
Operating revenues -----	\$1,483 38	\$46,092 74	\$5,075 09
Operating expenses -----	1,922 72	32,801 46	17,350 10
Net operating revenue -----		\$13,291 28	
Net operating loss -----	\$439 34		\$12,275 01
Nonoperating revenue -----			329 00
Gross corporate income -----		\$13,291 28	
Gross corporate loss -----	\$439 34		\$11,946 01
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			\$48,800 00
Other interest deductions -----	\$785 20		\$1,385 30
Rent deductions -----			
Miscellaneous deductions -----	7 50		
Total deductions -----	\$792 70		\$50,185 30
Net corporate income for year -----		\$13,291 28	
Net corporate loss for year -----	\$1,232 04		\$62,131 31
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----		\$13,291 28	
Surplus on December 31, 1916 -----			
Deficit on December 31, 1916 -----	4,268 55		438,115 06
Surplus on December 31, 1917 -----			
Deficit on December 31, 1917 -----	5,500 59		500,246 37

¹Transferred to electric.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Novato Utilities Company	Oak Park Water Company	Ocean View Land and Water Company	Ojai Power Company	Orange Home Water Company	Pacific Gas and Electric Company
\$147 85 194 49	\$36,801 07 22,166 13	\$2,354 49 5,732 43	\$3,118 15 3,875 01	\$877 01 658 28	\$475,332 85 263,708 46
	\$14,634 94			\$218 73	\$211,624 39
\$46 64	762 29	\$3,377 94	\$756 86		
	\$15,397 23			\$218 73	\$211,624 39
\$46 64		\$3,377 94	\$756 86		
		\$1,014 51 399 96			
		\$1,414 47			
	\$15,397 23			\$218 73	\$211,624 39
\$46 64	12,000 00	\$4,792 41	\$756 86		
\$46 64		93 03	\$756 86		
	6,566 53	1,095 00			211,624 39
	16,664 75				
		16,640 04		2,926 14	
	13,495 45				
		22,434 42		2,707 41	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Palm Valley Water Company	Pasadena Consolidated Water Company	Peninsula Water Company
Operating revenues -----	\$1,178 70	\$18,689 65	\$30,747 07
Operating expenses -----	3,275 24	15,942 94	13,614 69
Net operating revenue -----		\$2,746 71	\$17,132 38
Net operating loss -----	\$2,096 54		
Nonoperating revenue -----			292 19
Gross corporate income -----		\$2,746 71	\$17,424 57
Gross corporate loss -----	\$2,096 54		
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----		\$3,900 00	\$10,350 00
Other interest deductions -----		1,861 99	
Rent deductions -----			
Miscellaneous deductions -----		227 61	
Total deductions -----		\$5,989 60	\$10,350 00
Net corporate income for year -----			\$7,074 57
Net corporate loss for year -----	\$2,096 54	\$3,242 89	
Dividends -----			3,000 00
Miscellaneous additions to income -----		27,325 00	
Miscellaneous deductions from income -----			961 75
Surplus on December 31, 1916 -----		9,650 34	16,789 17
Deficit on December 31, 1916 -----	641 44		
Surplus on December 31, 1917 -----		33,732 45	19,901 99
Deficit on December 31, 1917 -----	2,737 98		

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Peoples Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works	Pleasant Valley Water Company	The Plunkett Canal Company
\$10,339 75 8,428 35	\$36,544 30 15,296 18	\$14,984 35 3,639 01	\$6,882 22 4,306 12	\$19,584 30 20,062 37	\$1,847 40 146 93
\$1,911 40	\$21,248 12	\$11,345 34	\$2,576 10	----- \$478 07	\$1,700 47
-----	200 00	-----	-----	505 09	-----
\$1,911 40	\$21,448 12	\$11,345 34	\$2,576 10	\$27 02	\$1,700 47
-----	-----	-----	-----	-----	-----
\$1,200 00 233 35	\$5,000 00 339 58	-----	-----	-----	-----
65 00	185 15	-----	-----	-----	-----
\$1,498 35	\$5,524 73	-----	-----	-----	-----
\$413 05	\$15,923 39	\$11,345 34	\$2,576 10	\$27 02	\$1,700 47
-----	12,000 00	12,000 00	2,472 00	-----	-----
-----	36 10	-----	-----	83 51	-----
-----	1,056 89	-----	-----	2,613 36	-----
-----	15,573 14	20,960 69	7,427 83	1,229 01	6,486 72
1,880 61	18,475 74	20,306 03	7,531 93	-----	8,187 19
1,467 56	-----	-----	-----	1,273 82	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Port Costa Water Company	Puente City Water Company	Randsburg Water Company
Operating revenues -----	\$85,587 59	\$3,226 49	\$13,075 72
Operating expenses -----	46,464 75	2,549 78	12,980 40
Net operating revenue -----	\$39,122 84	\$676 71	\$95 32
Net operating loss -----			
Nonoperating revenue -----			
Gross corporate income -----	\$39,122 84	\$676 71	\$95 32
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$4,828 41		
Interest accrued on funded debt -----	12,551 34		
Other interest deductions -----		\$417 08	
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----	\$17,379 75	\$417 08	
Net corporate income for year -----	\$21,743 09	\$259 63	\$95 32
Net corporate loss for year -----			
Dividends -----			
Miscellaneous additions to income -----			483 20
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----	20,212 70	199 24	1,622 11
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	41,955 79	458 87	2,200 63
Deficit on December 31, 1917 -----			

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	River Bend Gas and Water Company	River Street Ditch Company
\$25,524 10	\$12,874 98	\$6,735 05	\$13,437 41	\$2,957 51	\$6,380 81
21,542 43	9,373 09	1,835 65	10,652 85	1,809 00	4,090 28
\$3,981 67	\$3,501 89	\$4,899 40	\$2,784 56	\$1,148 51	\$2,290 53
\$3,981 67	\$3,501 89	\$4,899 40	\$2,784 56	\$1,148 51	\$2,290 53
			\$341 02		
\$6,000 00		\$3,375 00			
113 88					\$9 25
		86 00			
\$6,113 88		\$3,461 00	\$341 02		\$9 25
	\$3,501 89	\$1,438 40	\$2,443 54	\$1,148 51	\$2,281 28
\$2,132 21	1,250 00		4,845 53		2,200 00
	1,611 80			1,148 51	
	2,271 01	4,670 46	2,401 99		
18,671 08	2,911 10	6,108 86			81 28
20,803 29					

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Roseville Water Company	Sacramento Valley West Side Canal Company	The St. Helena Water Company
Operating revenues -----	\$24,598 21	\$145,466 49	\$7,986 99
Operating expenses -----	16,178 55	122,374 87	4,186 53
Net operating revenue -----	\$8,419 66	\$23,091 62	\$3,800 46
Net operating loss -----			
Nonoperating revenue -----	750 00	1,217 28	
Gross corporate income -----	\$9,169 66	\$24,308 90	\$3,800 46
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----	\$6,000 00		
Other interest deductions -----		\$4,164 22	
Rent deductions -----			
Miscellaneous deductions -----			\$150 55
Total deductions -----	\$6,000 00	\$4,164 22	\$150 55
Net corporate income for year -----	\$3,169 66	\$20,144 68	\$3,649 91
Net corporate loss for year -----			
Dividends -----			4,025 00
Miscellaneous additions to income -----	1,504 76	143 72	
Miscellaneous deductions from income -----	3,000 00	28,791 33	
Surplus on December 31, 1916 -----	4,016 21		61,969 53
Deficit on December 31, 1916 -----		53,850 43	
Surplus on December 31, 1917 -----	5,690 63		61,594 44
Deficit on December 31, 1917 -----		62,353 36	

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

San Benito County Land and Water Company	San Dimas- Charter Oak Domestic Water Company	San Gabriel Valley Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	The San Joaquin and Kings River Canal and Irrigation Company, Inc.
\$5,932 75	\$10,690 70	\$35,858 98	\$4,951 50	\$13,474 84	\$182,965 29
4 481 95	8,058 23	23,039 61	4,948 55	7,255 92	91,057 89
\$1,450 80	\$2,632 47	\$12,819 37	\$2 95	\$6,218 92	\$91,907 40
	16 04	1,252 62			2,915 84
\$1,450 80	\$2,648 51	\$14,071 99	\$2 95	\$6,218 92	\$94,823 24
					\$197 05
\$4,500 00	\$389 49	\$16 50		\$470 06	
		5,100 00			
7 00		79 36	\$74 80	361 75	59 95
\$4 507 00	\$389 49	\$5,195 86	\$74 80	\$831 81	\$257 00
	\$2,259 02	\$8,876 13		\$5,387 11	\$94,566 24
\$3,056 20			\$71 85	1,000 00	100,000 00
		741 80			
	65 42	810 37		151,173 21	4,237 91
	10,931 00	64,827 45		166,291 99	198,767 37
12,785 31			1,318 39		
	13,124 60	73,635 01		19,505 89	189,095 70
15,841 51			1,390 24		

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	San Joaquin Light and Power Corporation	San Jose Water Works	Santa Clara Valley Water Company
Operating revenues -----	\$17,150 61	\$240,847 69	\$1,648 45
Operating expenses -----	6,156 81	135,326 19	1,100 85
Net operating revenue -----	\$10,993 80	\$105,521 50	\$547 60
Net operating loss -----			
Nonoperating revenue -----		792 51	26 44
Gross corporate income -----	\$10,993 80	\$106,314 01	\$574 04
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----		\$2,936 40	\$600 69
Rent deductions -----			
Miscellaneous deductions -----		1,070 44	
Total deductions -----		\$4,006 84	\$600 69
Net corporate income for year -----	\$10,993 80	\$102,307 17	
Net corporate loss for year -----			\$26 65
Dividends -----		104,128 50	
Miscellaneous additions to income -----		3,630 00	234 00
Miscellaneous deductions from income -----	¹ 10,993 80	1,408 55	
Surplus on December 31, 1916 -----		41,864 14	
Deficit on December 31, 1916 -----			3,072 03
Surplus on December 31, 1917 -----		42,264 26	
Deficit on December 31, 1917 -----			2,864 68

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Santa Clara Water and Irrigation Company	Santa Paula Water Company	Santa Rosa Water Works	Sawtelle Water Company	Saticoy Water Company	Sentinel Heights Water Company
\$11,599 81	\$17,978 67	\$14,623 14	\$11,637 40	\$4,534 08	\$2,552 47
13,597 89	10,069 57	8,824 29	10,512 29	3,099 17	1,692 34
	\$7,909 10	\$5,798 85	\$1,125 11	\$1,434 91	\$860 13
\$1,998 08	13 14	209 50			11 45
202 68					
	\$7,922 24	\$6,008 35	\$1,125 11	\$1,434 91	\$871 58
\$1,795 40					
\$390 40					
6,000 00					
1,216 70	\$1,037 45	\$1,980 00		\$390 00	
				8 00	
\$7,607 10	\$1,037 45	\$1,980 00		\$398 00	
	\$6,884 79	\$4,028 35	\$1,125 11	\$1,036 91	\$871 58
\$9,402 50	6,750 00				
	217 58		5 10		
	36,012 50	19,301 06	401 35		
73,507 89			28,357 71		1,307 25
	35,929 71	23,329 41	29,086 57	7,640 65	2,178 83
82,910 39				6,603 74	

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Sierra and San Francisco Power Company	Solvang Water and Irrigation Company	South Feather Land and Water Company
Operating revenues -----	\$42,365 93	\$1,088 45	\$12,479 70
Operating expenses -----	25,385 25	1,104 66	14,394 70
Net operating revenue -----	\$16,980 68		
Net operating loss -----		\$16 21	\$1,915 00
Nonoperating revenue -----			297 59
Gross corporate income -----	\$16,980 68		
Gross corporate loss -----		\$16 21	\$1,617 41
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----			\$902 10
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----			\$902 10
Net corporate income for year -----	\$16,980 68		
Net corporate loss for year -----		\$16 21	\$2,519 51
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	\$16,980 68		204 43
Surplus on December 31, 1916 -----		134 22	17,237 32
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----		118 01	14,513 33
Deficit on December 31, 1917 -----			

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

South Los Angeles Land and Water Company	South San Francisco Water Company	Southern California Edison Company	Spring Valley Water Company	The Stine Canal Company	Summit Lake Irrigation Company
\$46,070 40	\$38,876 66	\$1,940 00	\$3,632,252 40	\$7,232 70	\$4,519 70
31,088 67	45,399 30	1,647 00	1,681,827 08	6,847 92	2,045 94
\$14,981 73	-----	\$293 00	\$1,950,425 32	\$384 78	\$2,473 76
42 00	\$6,522 64	-----	266,938 83	-----	63 75
	2,155 55	-----			
\$15,023 73	-----	\$293 00	\$2,217,364 15	\$384 78	\$2,537 51
-----	\$4,367 09	-----			-----
\$37 16	\$0 89	-----	\$59,337 20	-----	\$1,760 17
3,450 00	-----	-----	714,360 00	-----	-----
105 54	-----	-----	76,502 45	-----	1,261 23
-----	-----	-----	-----	-----	-----
356 00	34 40	-----	69,278 36	-----	252 30
-----	-----	-----	-----	-----	-----
\$3,948 70	\$35 29	-----	\$919,478 01	-----	\$3,273 70
\$11,075 03	-----	\$293 00	\$1,297,886 14	\$384 78	-----
-----	\$4,402 38	-----	-----	-----	\$736 19
1,500 00	-----	-----	1,015,000 00	-----	-----
-----	1 50	-----	2,884 44	-----	-----
-----	-----	\$293 00	4,487 09	-----	-----
2,503 32	14,437 10	-----	582,638 16	1,207 20	-----
-----	-----	-----	-----	-----	15,277 41
12,078 35	10,036 22	-----	863,921 65	1,591 98	-----
-----	-----	-----	-----	-----	16,013 60
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Sutter- Butte Canal Company	Sweetwater Water Company	Sycamore Canon Water Company
Operating revenues -----	\$124,610 00	\$86,007 54	\$262 99
Operating expenses -----	74,455 95	80,779 07	353 05
Net operating revenue -----	\$50,154 05	\$5,228 47	-----
Net operating loss -----	-----	-----	\$90 06
Nonoperating revenue -----	22,528 38	680 49	-----
Gross corporate income -----	\$72,682 43	\$5,908 96	-----
Gross corporate loss -----	-----	-----	\$90 06
<i>Deductions.</i>			
Nonoperating revenue deductions -----	\$9,381 90	-----	-----
Interest accrued on funded debt -----	22,684 20	\$9,630 00	-----
Other interest deductions -----	18,618 98	16,425 84	-----
Rent deductions -----	-----	-----	-----
Miscellaneous deductions -----	5,047 30	-----	-----
Total deductions -----	\$55,732 38	\$26,055 84	-----
Net corporate income for year -----	\$16,950 05	-----	-----
Net corporate loss for year -----	-----	\$20,146 88	\$90 06
Dividends -----	-----	-----	-----
Miscellaneous additions to income -----	4,894 98	29,032 41	-----
Miscellaneous deductions from income -----	1,380 09	5,409 05	-----
Surplus on December 31, 1916 -----	-----	-----	211 37
Deficit on December 31, 1916 -----	663,093 62	612,898 85	-----
Surplus on December 31, 1917 -----	-----	-----	121 31
Deficit on December 31, 1917 -----	642,628 68	609,422 37	-----

¹Transferred to electric table.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Terra Bella City Water Company	Torrance Water, Light and Power Company	Ukiah Water and Improvement Company	Union Water Company	The Union Water Company of California	Vacaville Water and Light Company
\$766 20	\$12,247 21	\$12,263 40	\$9,175 05	\$85,598 10	\$7,661 87
2,411 06	8,734 51	7,865 75	5,430 95	42,625 41	4,158 05
	\$3,512 70	\$4,397 65	\$3,744 10	\$42,972 69	\$3,503 82
\$1,644 86				684 13	
	\$3,512 70	\$4,397 65	\$3,744 10	\$43,656 82	\$3,503 82
\$1,644 86					
				\$691 99	
	\$6,900 00			51,000 00	
		\$2,580 00		43,272 11	
		90 00			
	574 53			383 91	
	\$7,474 53	\$2,670 00		\$95,348 01	
		\$1,727 65	\$3,744 10		\$3,503 82
\$1,644 86	\$3,961 83		4,200 00	\$51,691 19	
		700 00		1,188 59	
		1,287 56	27,605 38	31,815 77	\$3,503 82
5,268 84	23,381 66			783,694 24	
		2,315 21	27,149 48		
6,913 70	27,343 49			866,012 61	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	Venice of America Water Company	Ventura County Power Company ²	Vineyard Ditch Company
Operating revenues -----	\$11,375 08	\$23,994 56	\$497 94
Operating expenses -----	9,605 76	21,703 66	780 74
Net operating revenue -----	\$1,769 32	\$2,290 90	
Net operating loss -----			\$282 80
Nonoperating revenue -----			
Gross corporate income -----	\$1,769 32	\$2,290 90	
Gross corporate loss -----			\$282 80
<i>Deductions.</i>			
Nonoperating revenue deductions -----			
Interest accrued on funded debt -----			
Other interest deductions -----			
Rent deductions -----			
Miscellaneous deductions -----			
Total deductions -----			
Net corporate income for year -----	\$1,769 32	\$2,290 90	
Net corporate loss for year -----			\$282 80
Dividends -----	595 75		
Miscellaneous additions to income -----		¹ 2,290 90	875 22
Miscellaneous deductions from income -----			
Surplus on December 31, 1916 -----	446 84		
Deficit on December 31, 1916 -----			729 72
Surplus on December 31, 1917 -----	1,620 41		
Deficit on December 31, 1917 -----			1,887 74

¹Transferred to electric table.²Sold to Southern California Edison Company November 30, 1917.

—Continued.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Visalia City Water Company	Victorville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company	Watsonville Water and Light Company	West Riverside Canal Company
\$33,858 57 22,286 76	\$2,400 66 2,261 00	\$2,156 37 3,775 80	\$3,946 95 2,556 52	\$28,812 85 20,886 00	\$16,025 32 7,727 21
\$11,571 81	\$139 66		\$1,390 43	\$7,926 85	\$8,298 11
		\$1,619 43			
			331 92	272 97	489 37
\$11,571 81	\$139 66		\$1,722 35	\$8,199 82	\$8,787 48
		\$1,619 43			
				\$31 48	
\$4,800 00		\$2,640 00			\$4,488 03
			\$49 50		1,994 14
	44 50			294 10	143 46
	44 50			294 10	143 46
\$6,771 81	\$95 16		\$1,672 85	\$7,874 24	\$2,161 85
		\$4,259 43			
6,000 00 40 00				7,000 00 74,748 45	
			693 36		2,000 00
10,058 40					
	95 16	16,535 04	618 17	57,979 44	
10,870 21			361 32	17,643 25	161 85
		20,794 47			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER
DECEMBER

	West San Joaquin Valley Water Company	Western States Gas and Electric Company	Western Water Company
Operating revenues -----	\$13,235 17	\$20,842 45	\$278,167 36
Operating expenses -----	12,495 77	18,189 48	244,745 69
Net operating revenue -----	\$739 40	\$2,652 97	\$33,421 67
Net operating loss -----			
Nonoperating revenue -----			6,847 81
Gross corporate income -----	\$739 40	\$2,652 97	\$40,269 48
Gross corporate loss -----			
<i>Deductions.</i>			
Nonoperating revenue deductions -----			\$5,894 68
Interest accrued on funded debt -----			
Other interest deductions -----			2,097 43
Rent deductions -----			307 50
Miscellaneous deductions -----	\$40 83		1,068 48
Total deductions -----	\$40 83		\$9,368 09
Net corporate income for year -----	\$698 57	\$2,652 97	\$30,901 39
Net corporate loss for year -----			
Dividends -----			64,000 00
Miscellaneous additions to income -----	255 17		29,627 30
Miscellaneous deductions from income -----	1,108 05	¹ 2,652 97	1,045 44
Surplus on December 31, 1916 -----	3,381 39		4,516 75
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	3,227 08		
Deficit on December 31, 1917 -----			

¹Transferred to electric.

—Concluded.

COMPANIES OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$125,088 10 96,678 56	\$2,366 26 1,484 74	\$2,171 65 1,618 22	\$9,524 30 4,566 44	\$141,162 20 50,119 07	\$10,287,515 23 6,187,583 48
\$28,409 54	\$881 52	\$553 43	\$4,957 86	\$91,043 13	\$4,099,931 75
9,228 54			347 85	1,255 73	432,799 39
\$37,638 08	\$881 52	\$553 43	\$5,305 71	\$92,298 86	\$4,532,731 14
\$5,011 29 9,000 00 61 90 1,801 16 17 18	\$402 54		\$450 00 102 00	\$3,550 01	\$118,000 01 1,613,323 90 293,300 46 15,378 14 102,042 01
\$15,891 53	\$402 54		\$552 00	\$3,550 01	\$2,142,044 52
\$21,746 55	\$478 98	\$553 43	\$4,753 71	\$88,748 85	\$2,390,686 62
814 55 2,546 04 277,883 03		1,062 62	3,536 00 30 79 15 20 6,890 23	360 00 396 80 108,867 74	1,672,906 39 375,977 22 1,376,192 42
297,898 09	19 65 459 33	1,616 05	8,123 53	197,579 79	269,196 22 551,631 19

TABLE

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Anderson Canal Company	Anderson Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$4,573 35
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$1,438 84	
Miscellaneous earnings from operation.....	22 60	
Total operating revenue—water.....	\$1,461 44	\$4,573 35
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$1,461 44	\$4,573 35

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Bell Water Company	Belvedere Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$33,966 59
Commercial earnings—metered rate.....	\$4,151 95	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sale for street sprinkling.....		
Earnings from sales to municipal department.....		
Earnings from sales for irrigation.....	1,091 37	
Miscellaneous earnings from operation.....		1,495 49
Total operating revenue—water.....	\$5,243 32	\$35,462 08
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		1,553 65
Profit on pipings and connections.....		386 01
Total other operating revenue.....		\$1,939 66
Total operating revenue—water.....	\$5,243 32	\$37,401 74

No. 3.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	Bakersfield Water Company	Bay Point Utilities Company	Bear Gulch Water Company
\$17,825 50			\$26,583 85	\$3,964 45	\$1,568 20
		\$16,419 89	14,965 46		30,778 79
1,073 00		4,680 32			
			936 00		
130 00			15 00		
144 00					
361 50	\$6,322 27				
180 05			373 95		
\$19,714 05	\$6,322 27	\$21,100 21	\$42,874 26	\$3,964 45	\$32,346 99
					\$157 44
					\$157 44
\$19,714 05	\$6,322 27	\$21,100 21	\$42,874 26	\$3,964 45	\$32,504 43

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Beaumont Land and Water Company	Benicia Water Company	Beverly Hills Utilities Company	Black Diamond Water Company	Boulder Creek Electric Light and Water Company	The Buena Vista Canal Company
\$33 00			\$7,023 27	\$942 60	
1,097 29	\$11,508 97	\$9,006 76	8,103 32	1,623 80	
			24 00		
	27,783 81		1,053 48		
		900 00	948 75		
	1,401 04	36 00	409 78		
11,741 06					\$3,912 17
					16 95
\$12,871 35	\$40,693 82	\$9,942 76	\$17,562 60	\$2,566 40	\$3,929 12
	\$76 00				
	\$76 00				
\$12,871 35	\$40,769 82	\$9,942 76	\$17,562 60	\$2,566 40	\$3,929 12

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	California- Oregon Power Company	Callistoga Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$26,093 32	-----
Commercial earnings—metered rate.....	6,714 89	\$4,614 10
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	188 75	-----
Earnings from industrial sales—metered rate.....	85 75	-----
Earnings from municipal hydrants rentals.....	2,599 76	810 00
Earnings from sales for street sprinkling.....	158 70	325 50
Earnings from sales to municipal departments.....	167 94	-----
Earnings from sales for irrigation.....	1,996 95	-----
Miscellaneous earnings from operation.....	-----	-----
Total operating revenue—water.....	\$38,006 06	\$5,749 60
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	-----	-----
Profit on piping and connections.....	-----	-----
Total other operating revenue.....	-----	-----
Total operating revenue—water.....	\$38,006 06	\$5,749 60

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Citizens Water Company of Niles	Citizens Water Company of San Jacinto
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$3,731 47	-----
Commercial earnings—metered rate.....	-----	-----
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	-----	-----
Earnings from industrial sales—metered rate.....	1,324 64	-----
Earnings from municipal hydrants rentals.....	300 00	-----
Earnings from sales for street sprinkling.....	665 39	-----
Earnings from sales to municipal department.....	-----	-----
Earnings from sales for irrigation.....	-----	\$15,598 59
Miscellaneous earnings from operation.....	-----	757 49
Total operating revenue—water.....	\$6,021 50	\$16,356 08
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	-----	28 74
Profit on pipings and connections.....	-----	68 75
Total other operating revenue.....	-----	\$97 49
Total operating revenue—water.....	\$6,021 50	\$16,453 57

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Campbell Water Company	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Claremont Domestic Water Company
\$621 85 2,699 60	\$1,154 65	-----	\$29,388 90 2,643 17	----- \$10,122 94	\$12,891 22 -----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	529 74	-----
377 10	488 34	-----	1,084 00 1,157 84	975 00	1,200 00
915 10	-----	\$55,387 05 606 87	345 00	168 52 541 45 105 92	2,607 36 -----
\$4,613 65	\$1,642 99	\$55,993 92	\$34,618 91	\$12,443 57	\$16,698 58
-----	-----	-----	-----	-----	-----
-----	-----	-----	\$166 53	\$106 94	\$297 62
-----	-----	-----	166 53	106 94	297 62
\$4,613 65	\$1,642 99	\$55,993 92	\$34,785 44	\$12,550 51	\$16,996 20

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

City Water Company of Banning	City Water Company of Ocean Park	Coachella Water Company	Coalinga Consolidated Water Company	Coast Valleys Gas and Electric Company	Compton Water and Lighting Company
\$5,146 30	\$17,410 90 18,466 04	\$1,342 90	\$18,678 55	\$21,469 97	\$1,456 30 2,178 30
-----	-----	-----	-----	-----	-----
120 77	27 55	-----	1,646 85 23,854 50	-----	-----
-----	-----	-----	-----	577 00	-----
-----	143 50	-----	-----	703 45	-----
-----	513 00	-----	-----	544 54	231 40
-----	80 91	-----	-----	168 25	-----
-----	-----	-----	-----	-----	163 20
\$5,267 07	\$36,641 90	\$1,342 90	\$44,179 90	\$23,463 21	\$4,029 20
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$5,267 07	\$36,641 90	\$1,342 90	\$44,179 90	\$23,463 21	\$4,029 20

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Coneland Water Company	Conservative Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$653 50
Commercial earnings—metered rate.....		\$14,864 55
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrant rentals.....		204 00
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		86 46
Earnings from sales for irrigation.....	\$13,108 40	
Miscellaneous earnings from operation.....		367 04
Total operating revenue—water.....	\$13,108 40	\$16,175 55
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$13,108 40	\$16,175 55

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Cove Water Company	Crown Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$561 00	
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		\$1,035 78
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$561 00	\$1,035 78
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$561 00	\$1,035 78

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Consolidated Canal Company	Consolidated Water Company of Pomona	Corcoran Water and Gas Company	Corona City Water Company	Coronado Water Company	Cottonwood Irrigation and Mining Company
	\$15,508 36	\$3,963 50	\$918 15	\$12 00	\$94 00
	42,777 09		19,737 74	31,871 15	
	5,966 31			2,691 16	
	825 75		606 00	4,200 00	
	33 00		111 65	204 80	
	3,204 88		480 00	379 19	
\$67,812 27	527 73			3,299 85	600 20
	1,705 59		33 51	458 25	
\$67,812 27	\$70,548 71	\$3,963 50	\$21,887 05	\$43,116 40	\$694 20
			\$7 12		
				\$114 61	
			\$7 12	\$114 61	
\$67,812 27	\$70,548 71	\$3,963 50	\$21,894 17	\$43,231 01	\$694 20

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Crystal Springs Water Company of Sawtelle	Danville Water Company	Davis Water Company	Delmar Water, Light and Power Company	Diamond Ridge Water Company	East Bay Water Company
\$2,500 40	\$527 50	\$3,775 75		\$683 75	\$5,994 91
1,205 75			\$7,495 97		1,435,740 53
				370 00	387 20
					208,222 68
186 00		456 40		25 00	57,358 07
					13,219 36
				924 70	41,976 92
		785 94	2,922 31	5 60	
\$3,892 15	\$527 50	\$5,018 09	\$10,418 23	\$2,009 05	\$1,762,899 67
					\$174 46
					\$174 46
\$3,892 15	\$527 50	\$5,018 09	\$10,418 23	\$2,009 05	\$1,763,074 13

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	East Gardena Water Company	East Sacramento Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$2,248 69
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$4,954 17	
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$4,954 17	\$2,248 69
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$4,954 17	\$2,248 69

¹Not operating.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Euclid Avenue Water Company	Fairmont Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		\$19,578 47
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street springling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$3,485 85	
Miscellaneous earnings from operation.....		503 16
Total operating revenue—water.....	\$3,485 85	\$20,081 63
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$3,485 85	\$20,081 63

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Eastside Canal Company	Eastside Canal and Irrigation Company	Elsinore Land and Water Company ¹	The Electric Water Company	Empire Water Company	Etna Development Company
			\$64,981 00		\$2,701 30
					248 50
\$7,066 36 31 07	\$9,840 55		7 00	\$16,362 26	600 00
\$7,097 42	\$9,840 55		\$64,988 00	\$16,362 26	\$3,549 80
\$7,097 42	\$9,840 55		\$64,988 00	\$16,362 26	\$3,549 80

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Fairview Land and Water Company	Fall River Mills Water Company	The Farmers Canal Company	Felton Water Company	Fay Water Company	Foothill Ditch Company
	\$545 74		\$794 50	\$100 00 4,075 29	
\$476 70 100 00		\$4,029 10 25 42			\$9,153 24
\$576 70	\$545 74	\$4,054 52	\$794 50	\$1,175 29	\$9,153 21
				\$945 00	
				\$945 00	
\$576 70	\$545 74	\$4,054 52	\$794 50	\$5,120 29	\$9,153 24

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Forest Grove Water Company	Fortuna Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$315 56	\$1,200 10
Commercial earnings—metered rate.....		1,091 20
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		240 00
Earnings from sales for street sprinkling.....		87 60
Earnings from sales to municipal department.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$315 56	\$2,618 90
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operative revenue.....		
Total operating revenue—water.....	\$315 56	\$2,618 90

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Gates Canal Company ¹	The Goose Lake Canal Company ¹
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....		
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....		

¹No revenue.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Frederick Water Company	Fresno Canal and Land Corporation	Francis Land and Water Company	Fresno City Water Company	Garden Grove City Water Company	Glendale Consolidated Water Company
		\$5,545 27	\$166,364 14		\$16,439 13
		153 40	17,209 42	\$1,273 99	
\$494 43					
		1,133 52			
85 00		300 00	2,498 00		
			36 00		
		132 28	2,655 31		
	\$132,697 18			293 04	
	100 00		1,496 07		
\$579 43	\$132,797 18	\$7,264 47	\$190,258 94	\$1,567 03	\$16,439 13
			\$3 93		
			\$3 93		
\$579 43	\$132,797 18	\$7,264 47	\$190,262 87	\$1,567 03	\$16,439 13

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Hanford Water Company	Happy Valley Land and Water Company	Hawthorne Electric and Water Company	Hayward Water Company	Hepner Water Company	Hesperia Water Company
\$30,016 19	\$6,803 00	\$2,230 50			\$364 84
2,166 25		3,986 20	\$15,623 95		18 00
	16 40		1,381 60		958 88
			2,424 00		
			736 24		
81 00					
	2,477 95		363 05	\$794 65	97 46
		5 00			
\$32,263 44	\$2,562 38	\$6,221 70	\$20,528 84	\$794 65	\$1,439 18
		\$22 39			
		\$22 39			
\$32,263 44	\$2,562 38	\$6,244 09	\$20,528 84	\$794 65	\$1,439 18

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Hercules Water Company	Hermosa Beach Water Corporation
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$814 37	
Commercial earnings—metered rate.....	4,188 66	\$15,138 20
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....	23,338 57	
Earnings from municipal hydrants rentals.....	379 92	
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		2,205 46
Miscellaneous earnings from operation.....		708 95
Total operating revenue—water.....	\$28,721 52	\$18,052 61
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$28,721 52	\$18,052 61

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Huntington Beach Water Company	Imperial Utilities Corporation
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$391 77	
Commercial earnings—metered rate.....	7,794 04	\$8,171 54
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....	1,095 00	
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....	231 00	6 20
Total operating revenue—water.....	\$9,511 81	\$8,177 74
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$9,511 91	\$8,177 74

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Hemet Town Water Company	Highland Domestic Water Company	The Hollister Water Company	Hillsborough Water Company	Home Tract Water Company	Hornbrook Water Company
\$374 55	\$2,119 90			\$246 25	\$1,855 00
4,147 26	2,555 09	\$16,428 50	\$6,496 54	560 83	
42 50					
65 18		1,755 45			
140 36		4,393 60			
	243 20	50 00		489 25	
		20 60		5 50	
\$4,769 85	\$4,918 19	\$22,648 15	\$6,496 54	\$1,301 83	\$1,855 00
	\$385 52				
	77 18				
	\$462 70				
\$4,769 85	\$5,380 89	\$22,648 15	\$6,496 54	\$1,301 83	\$1,855 00

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Independence Water Company	Inglewood Water Company	Interurban Water Company	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company
\$1,756 35	\$100 04				
	34,378 15	\$13,959 07			
	97 50				
	60 33				
			\$4,891 01	\$264 58	\$294 12
\$1,756 35	\$34,636 02	\$13,959 07	\$4,891 01	\$264 58	\$294 12
	\$5 80				
	8 39				
	\$14 19				
\$1,756 35	\$34,650 21	\$13,959 07	\$4,891 01	\$264 58	\$294 12

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Kerman Water Company	Kennett Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$1,010 85	\$8,876 23
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		5,153 77
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		720 00
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		18 00
Earnings from sales for irrigation.....	15,765 60	835 75
Miscellaneous earnings from operation.....	3,941 40	
Total operating revenue—water.....	\$20,717 85	\$15,603 75
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		\$37 98
Profit on piping and connections.....		51 08
Total other operating revenue.....		\$89 06
Total operating revenue—water.....	\$20,717 85	\$15,692 81

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Laguna Cliffs Water Company	Lawndale Land and Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$810 90	
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		\$3,503 00
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		18 50
Total operating revenue—water.....	\$810 90	\$3,521 50
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$810 90	\$3,521 50

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Kern Island Irrigating Canal Company	Kern River Canal and Irrigating Company	Kings County Canal Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company
				\$267 00	
				635 46	\$8,005 35
\$1,200 00					4 19
					1,521 20
					350 00
					253 51
42,457 84	\$13,794 02	\$3,159 00	\$900 10	48 80	31,543 77
2,045 54	42 37		1,500 00		122 25
\$45,703 38	\$13,836 39	\$3,159 00	\$2,400 10	\$951 26	\$41,800 27
					\$232 78
					56
					\$233 34
\$45,703 38	\$13,836 39	\$3,159 00	\$2,400 10	\$951 26	\$42,033 61

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Lerdo Canal Company	Lone Oak Canal Company	Los Angeles County Water Works	Los Altos Water Company	Madera Canal and Irrigation Company	Manor Water Company
			\$45 00		
			3,545 75		\$1,600 50
		\$2,853 41			
		7,532 62			
		219 60			
		51 21	393 40		
\$6,697 90	\$3,208 50			\$14,211 97	
22 60	70 49	4,571 59			
\$6,720 50	\$3,278 99	\$15,228 43	\$3,984 15	\$14,211 97	\$1,600 50
					\$25 00
					\$25 00
\$6,720 50	\$3,278 99	\$15,228 43	\$3,984 15	\$14,211 97	\$1,625 50

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Madera Electric Water Company	The Marysville Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$1,188 25	\$30,243 75
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		1,642 75
Earnings from industrial sales—metered rate.....		2,379 05
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		806 40
Earnings from sales to municipal departments.....		570 30
Earnings from sales for irrigation.....		3,079 00
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$1,188 25	\$38,721 25
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$1,188 25	\$38,721 25

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	The Monterey County Water Works	Mt. Jackson Water and Power Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$1,822 10
Commercial earnings—metered rate.....	\$58,815 70	
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....	9,789 69	
Earnings from municipal hydrants rentals.....	3,700 00	
Earnings from sales for street sprinkling.....	2,364 03	
Earnings from sales to municipal department.....	992 78	
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....	599 53	
Total operating revenue—water.....	\$76,261 73	\$1,822 10
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....	\$23 18	
Profit on piping and connections.....	1,097 94	
Total other operating revenue.....	\$1,121 12	
Total operating revenue—water.....	\$77,382 85	\$1,822 10

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Midland Counties Public Service Corporation	Mokelumne River Power and Water Company	Mountain Light and Water Company	Montebello Land and Water Company	Montecito Valley Water Company	Monterey County Water Company
\$5,459 32	\$3,174 85	\$2,932 67	\$136 00	\$728 50	
2,636 56		230 85		2,143 35	
66 00	5,151 33	40 05			
64 83					
120 00					
540 82		180 00			
	310 00		10,666 11		\$5,191 35
\$8,887 53	\$8,636 18	\$3,383 57	\$10,802 11	\$2,871 85	\$5,191 35
	\$287 45				
	\$287 45				
\$8,887 53	\$8,923 63	\$3,383 57	\$10,802 11	\$2,871 85	\$5,191 35

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Mountain Power Company	Mountain Springs Water Company	Moor Park Water, Light and Power Company	Mountain Water Company	Murphy Water, Ice and Light Company	Napa City Water Company
\$3,376 00		\$1,350 85	\$4,218 96		
703 75				\$15,651 95	\$20,959 07
	\$3,825 88				
1,800 00					2,186 00
332 60			9 40		1,689 85
			35 00		431 15
\$6,212 35	\$3,825 88	\$1,350 85	\$4,263 36	\$15,651 95	\$34,266 07
\$2 50					\$47 40
\$2 50					\$47 40
\$6,214 85	\$3,825 88	\$1,350 85	\$4,263 36	\$15,651 95	\$34,313 47

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	Natomas Water Company	Newman Water Works Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$4,835 50	\$6,298 20
Commercial earnings—metered rate.....		1,319 80
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....	19,422 12	
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		960 00
Earnings from sales for street sprinkling.....		465 60
Earnings from sales to municipal departments.....		114 00
Earnings from sales for irrigation.....	7,124 85	
Miscellaneous earnings from operation.....		23 50
Total operating revenue—water.....	\$31,382 47	\$9,181 10
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$31,382 47	\$9,181 10

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	Oak Park Water Company	Ocean View Land and Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$35,877 97	
Commercial earnings—metered rate.....		\$1,811 13
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		109 00
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	289 70	325 52
Miscellaneous earnings from operation.....	633 40	33 74
Total operating revenue—water.....	\$36,801 07	\$2,279 39
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		\$0 07
Profit on piping and connections.....		75 03
Total other operating revenue.....		\$75 10
Total operating revenue—water.....	\$36,801 07	\$2,354 49

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company	Northern California Power Company Consolidated	Northern Water and Power Company	Novato Utilities Company
\$969 75		\$90 00	\$33,552 18	\$45 70	\$147 85
226 13		1,388 38	5,005 86		
			758 10	3,914 14	
			1,100 65		
			4,206 15		
			197 60		
			1,272 20	75 00	
217 75	\$23,679 88			1,040 25	
\$1,413 63	\$23,679 88	\$1,478 38	\$46,092 74	\$5,075 09	\$147 85
		\$5 00			
		\$5 00			
\$1,413 63	\$23,679 88	\$1,483 38	\$46,092 74	\$5,075 09	\$147 85

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Ojai Power Company	Orange Home Water Company	Pacific Gas and Electric Company	Palm Valley Water Company	Pasadena Consolidated Water Company	Peninsula Water Company
\$3,118 15		\$153,490 51	\$712 00	\$5,648 13	
		\$68,931 49			
		2,733 81			\$6,599 35
		57,886 38			22,403 56
					1,188 00
				16 80	292 00
		24,329 50			38 20
	877 01	139,143 94	466 70	13,024 72	
		28,817 22			
\$3,118 15	\$877 01	\$475,332 85	\$1,178 70	\$18,689 65	\$30,521 11
					225 96
					225 96
\$3,118 15	\$877 01	\$475,332 85	\$1,178 70	\$18,689 65	\$30,747 07

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Peoples Water Company of Palms	Petaluma Power and Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$6,250 70
Commercial earnings—metered rate.....	\$6,800 30	\$23,029 75
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		\$200 00
Earnings from industrial sales—metered rate.....	3,035 35	3,533 30
Earnings from municipal hydrants rentals.....	504 10	2,467 50
Earnings from sales for street sprinkling.....		370 65
Earnings from sales to municipal departments.....		692 40
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$10,339 75	\$36,544 30
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$10,339 75	\$36,544 30

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Randsburg Water Company	Redondo Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$13,075 72	\$645 00
Commercial earnings—metered rate.....		\$19,691 95
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		\$600 00
Earnings from industrial sales—metered rate.....		1,215 20
Earnings from municipal hydrants rentals.....		1,661 94
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal department.....		550 44
Earnings from sales for irrigation.....		1,080 35
Miscellaneous earnings from operation.....		
Total operating revenue—water.....	\$13,075 72	\$25,444 88
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		18 41
Profit on piping and connections.....		60 81
Total other operating revenue.....		79 22
Total operating revenue—water.....	\$13,075 72	\$25,524 10

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Pioneer Canal Company	Placerville Water Works	Pleasant Valley Water Company	The Plunkett Canal Company	Port Costa Water Company	Puente City Water Company
-----	\$6,880 07	\$97 00	-----	\$3,578 20	-----
-----	-----	\$18,036 55	-----	\$33,382 33	\$2,154 79
-----	-----	-----	-----	902 00	-----
-----	-----	-----	-----	44,657 70	-----
-----	-----	840 00	-----	1,554 00	-----
-----	-----	9 00	-----	960 66	-----
-----	-----	476 75	-----	378 00	-----
\$14,958 93	-----	-----	\$1,847 40	174 70	1,071 70
25 42	-----	125 00	-----	-----	-----
\$14,984 35	\$6,880 07	\$19,584 30	\$1,847 40	\$85,587 59	\$3,226 49
-----	\$2 15	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	\$2 15	-----	-----	-----	-----
\$14,984 35	\$6,882 22	\$19,584 30	\$1,847 40	\$85,587 59	\$3,226 49

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	River Bend Gas and Water Company	River Street Ditch Company	Roseville Water Company
-----	\$6,724 25	\$2,148 57	\$2,957 51	-----	\$22,972 51
-----	-----	3,313 70	-----	-----	-----
-----	-----	7,975 14	-----	-----	-----
-----	-----	-----	-----	-----	1,035 00
-----	-----	-----	-----	-----	432 70
\$12,874 98	-----	-----	-----	-----	120 00
-----	-----	-----	-----	\$6,380 81	-----
-----	10 80	-----	-----	-----	38 00
\$12,874 98	\$6,735 05	\$13,437 41	\$2,957 51	\$6,380 81	\$24,598 21
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$12,874 98	\$6,735 05	\$13,437 41	\$2,957 51	\$6,380 81	\$24,598 21

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Sacramento Valley West Side Canal Company	The St. Helena Water Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		\$263 00
Commercial earnings—metered rate.....		6,441 35
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		1,237 20
Earnings from sales for street sprinkling.....		44 44
Earnings from sales to municipal department.....		
Earnings from sales for irrigation.....	\$145,329 51	
Miscellaneous earnings from operation.....	136 98	1 00
Total operating revenue—water.....	\$145,466 49	\$7,986 99
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$145,466 49	\$7,986 99

¹Debit item.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	San Joaquin Light and Power Corporation	Works San Jose Water
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$15,989 00	\$59,845 67
Commercial earnings—metered rate.....	820 13	147,435 05
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....	306 00	10,422 50
Earnings from sales for street sprinkling.....		11,671 30
Earnings from sales to municipal departments.....	35 48	6,122 59
Earnings from sales for irrigation.....		
Miscellaneous earnings from operation.....		1,416 15
Total operating revenue—water.....	\$17,150 61	\$236,913 26
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		¹ \$3,934 43
Total other operating revenue.....		\$3,934 43
Total operating revenue—water.....	\$17,150 61	\$240,847 69

¹Profit by inventory.

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Gabriel Valley Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	The San Joaquin and Kings River Canal and Irrigation Company, Inc.
\$5,932 75		\$318 96	\$4,843 70	\$31 23	\$1,308 00
	\$10,690 70	\$21,358 77	\$107 80	\$6,015 12	
					2,400 00
		207 00		5,546 31	
		263 78		96 00	
		13,203 04		1,786 18	179,257 29
		113 75			
\$5,932 75	\$10,690 70	\$35,337 80	\$4,951 50	\$13,474 84	\$182,965 29
		\$0 26			
		520 92			
		\$521 18			
\$5,932 75	\$10,690 70	\$35,858 98	\$4,951 50	\$13,474 84	\$182,965 29

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Paula Water Works	Santa Rosa Water Works	Sawtelle Water Company	Saticoy Water Company
		\$1,410 60	\$10,340 79	\$1,137 00	\$150 00
		10,193 65	1,200 00	10,332 55	2,877 94
		942 10	2,334 00		
		504 90	400 00		
			300 00	48 60	
		144 91			1,506 14
		156 00			
\$1,648 45	\$11,599 81	4,626 51		119 25	
\$1,648 45	\$11,599 81	\$17,978 67	\$14,574 79	\$11,637 40	\$4,534 08
			\$48 35		
			\$48 35		
\$1,648 45	\$11,599 81	\$17,978 67	\$14,623 14	\$11,637 40	\$4,534 08

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	Sentinel Heights Water Company	Sierra and San Francisco Power Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....	\$2,361 85	\$19,848 80
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		10,244 59
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		651 75
Earnings from sales for street sprinkling.....		277 15
Earnings from sales to municipal departments.....		240 00
Earnings from sales for irrigation.....	55 62	11,096 14
Miscellaneous earnings from operation.....	135 00	7 50
Total operating revenue—water.....	\$2,552 47	\$42,365 93
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$2,552 47	\$42,365 93

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPERATING

	The Stine Canal Company	Summit Lake Irrigation Company
<i>Operating Revenue—Water.</i>		
Earnings from commercial sales:		
Commercial earnings—flat rate.....		
Commercial earnings—metered rate.....		
Earnings from industrial sales:		
Earnings from industrial sales—flat rate.....		
Earnings from industrial sales—metered rate.....		
Earnings from municipal hydrants rentals.....		
Earnings from sales for street sprinkling.....		
Earnings from sales to municipal departments.....		
Earnings from sales for irrigation.....	\$7,204 45	\$4,519 70
Miscellaneous earnings from operation.....	28 25	
Total operating revenue—water.....	\$7,232 70	\$4,519 70
<i>Other Operating Revenue.</i>		
Profit on merchandise sales.....		
Profit on piping and connections.....		
Total other operating revenue.....		
Total operating revenue—water.....	\$7,232 70	\$4,519 70

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Solvang Water and Irrigation Company	South Feather Land and Water Company	South Los Angeles Land and Water Company	South San Francisco Water Company	Southern California Edison Company	Spring Valley Water Company
		\$1,132 20	\$18 00	\$1,555 10	\$1,404,004 70
		39,286 07	14,933 51		1,478,846 53
		342 61		75 65	45,496 98
\$1,088 45		4,402 07	23,925 15		438,923 02
				2 00	131,388 81
		907 45			33,833 84
	\$12,479 70			194 74	62,832 07
				111 50	36,926 45
\$1,088 45	\$12,479 70	\$46,070 40	\$38,876 66	\$1,938 99	\$3,632,252 40
				\$1 01	
				\$1 01	
\$1,088 45	\$12,479 70	\$46,070 40	\$38,876 66	\$1,940 00	\$3,632,252 40

—Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Sutter Butte Canal Company	Sweetwater Water Company	Sycamore Canon Water Company	Terra Bella City Water Company	Torrance Water, Light and Power Company	Ukiah Water and Improvement Company
	\$2,954 24	\$262 99			\$5,442 25
	65,769 97			\$4,139 42	3,589 24
	\$225 00				\$84 40
	14,577 88		\$766 20	4,329 99	1,140 52
	1,824 00			347 96	300 00
	513 72				709 72
	102 53			679 73	321 30
\$124,610 00	40 20			2,750 11	600 97
\$124,610 00	\$86,007 54	\$262 99	\$766 20	\$12,247 21	\$12,188 40
					\$75 00
					\$75 00
\$124,610 00	\$86,007 54	\$262 99	\$766 20	\$12,247 21	\$12,263 40

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Union Water Company
<i>Operating Revenue—Water.</i>	
Earnings from commercial sales:	
Commercial earnings—flat rate.....	\$5,330 75
Commercial earnings—metered rate.....	2,331 60
Earnings from industrial sales:	
Earnings from industrial sales—flat rate.....	
Earnings from industrial sales—metered rate.....	945 45
Earnings from municipal hydrants rentals.....	
Earnings from sales for street sprinkling.....	92 45
Earnings from sales to municipal departments.....	331 10
Earnings from sales for irrigation.....	
Miscellaneous earnings from operation.....	
Total operating revenue—water.....	\$9,031 35
<i>Other Operating Revenue.</i>	
Profit on merchandise sales.....	\$143 70
Profit on piping and connections.....	
Total other operating revenue.....	\$143 70
Total operating revenue—water.....	\$9,175 05

¹Sold to Southern California Edison Company November 30, 1917.

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Victorville Domestic Water Company
<i>Operating Revenue—Water.</i>	
Earnings from commercial sales:	
Commercial earnings—flat rate.....	\$1,611 36
Commercial earnings—metered rate.....	661 75
Earnings from industrial sales:	
Earnings from industrial sales—flat rate.....	
Earnings from industrial sales—metered rate.....	
Earnings from municipal hydrants rentals.....	
Earnings from sales for street sprinkling.....	
Earnings from sales to municipal departments.....	
Earnings from sales for irrigation.....	127 55
Miscellaneous earnings from operation.....	
Total operating revenue—water.....	\$2,400 66
<i>Other Operating Revenue.</i>	
Profit on merchandise sales.....	
Profit on piping and connections.....	
Total other operating revenue.....	
Total operating revenue—water.....	\$2,400 66

--Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Union Water Company of California	Vacaville Water and Light Company	Venice of America Water Company	Ventura County Power Company ¹	Vineyard Ditch Company	Visalia City Water Company
\$2,878 00	\$5,838 59	\$2,212 65	\$17,299 55		\$28,142 50
34,606 01	614 94	8,508 45			1,049 56
			1,231 80		728 50
38,947 85					112 33
3,965 33	900 00	36 00			
1,004 29	164 34	238 68	382 50		
392 24	144 00	379 30	1,200 50		2,870 00
2,786 46			3,796 30	\$497 94	
794 87					770 45
\$85,375 05	\$7,661 87	\$11,375 08	\$23,910 65	\$497 94	\$33,673 34
\$223 05			\$83 91		\$185 23
\$223 05			\$83 91		\$185 23
\$85,598 10	\$7,661 87	\$11,375 08	\$23,994 56	\$497 94	\$33,858 57

--Continued.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Walnut Creek Water Company	Washington Water and Light Company	Watsonville Water and Light Company	West Riverside Canal Company	West San Joaquin Valley Water Company	Western States Gas and Electric Company
\$1,881 37	\$3,946 95	\$22,747 90		\$5,912 30	\$2,719 90
		3,298 05		4,716 83	1,199 41
		248 70		203 04	4,740 14
250 00				392 35	
		1,545 00		1,446 80	
		600 00		348 25	101 74
		373 20	\$15,899 95		12,056 26
25 00			125 37	215 60	25 00
\$2,156 37	\$3,946 95	\$28,812 85	\$16,025 32	\$13,235 17	\$20,842 45
\$2,156 37	\$3,946 95	\$28,812 85	\$16,025 32	\$13,235 17	\$20,842 45

TABLE No. 3

ABSTRACT OF OPERATING REVENUE OF WATER COMPANIES OPER

	Western Water Company
<i>Operating Revenue—Water.</i>	
Earnings from commercial sales:	
Commercial earnings—flat rate.....	
Commercial earnings—metered rate.....	\$34,378 65
Earnings from industrial sales:	
Earnings from industrial sales—flat rate.....	
Earnings from industrial sales—metered rate.....	243,335 16
Earnings from municipal hydrants rentals.....	
Earnings from sales for street sprinkling.....	
Earnings from sales to municipal departments.....	411 55
Earnings from sales for irrigation.....	
Miscellaneous earnings from operation.....	42 00
Total operating revenue—water.....	\$278,167 36
<i>Other Operating Revenue.</i>	
Profit on merchandise sales.....	
Profit on piping and connections.....	
Total other operating revenue.....	
Total operating revenue—water.....	\$278,167 36

—Concluded.

ATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Whittier Water Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Yolo Water and Power Company	Total
\$140 25	\$2,366 26	\$1,164 51	\$7,009 70	-----	\$2,593,596 95
4,232 63	-----	1,007 14	-----	-----	4,112,591 67
360 00	-----	-----	1,262 60	-----	130,462 24
12,437 02	-----	-----	-----	-----	1,263,362 63
-----	-----	-----	767 00	-----	258,945 99
-----	-----	-----	189 00	-----	80,103 76
-----	-----	-----	296 00	-----	179,877 68
29,256 27	-----	-----	-----	\$141,162 20	1,480,567 47
78,632 73	-----	-----	-----	-----	175,982 40
\$125,058 90	\$2,366 26	\$2,171 65	\$9,524 30	\$141,162 20	\$10,275,490 79
\$29 20	-----	-----	-----	-----	\$4,205 81
-----	-----	-----	-----	-----	7,818 63
\$29 20	-----	-----	-----	-----	\$12,024 44
\$125,088 10	\$2,366 26	\$2,171 65	\$9,524 30	\$141,162 20	\$10,287,515 23

TABLE

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	East Bay Water Company
<i>Pumping Expenses.</i>	
Superintendence	\$2,800 00
Pumping labor	65,678 10
Purification labor	4,717 60
Miscellaneous labor	8,263 75
Fuel for steam	54,566 38
Power purchased	30,752 68
Lubricants, etc.	1,237 36
Purification supplies and expenses	12,294 29
Miscellaneous pumping station supplies and expenses	5,260 91
Repairs to power pumping equipment	4,393 25
Repairs to boiler room auxiliary equipment	589 59
Repairs to pumping station auxiliary equipment	43 65
Repairs to pumping station miscellaneous equipment	1,858 37
Repairs to surface source of supply	1,464 02
Repairs to ground source of supply	988 46
Repairs to collecting aqueducts, intakes and supply mains	383 63
Repairs to purification plant	886 00
Repairs to pumping station, buildings, fixtures and grounds	4,849 40
Total pumping expenses	\$201,027 44
<i>Distribution Expenses.</i>	
Patrolling storage facilities	\$9,246 55
Meter and fitting department expenses and supplies	16,297 21
Street department expenses and supplies	7,785 34
Customers premises expenses	
Repairs to transmission mains	2,637 93
Repairs to reservoirs, tanks and standpipes	1,264 05
Repairs to distribution mains	30,927 10
Repairs to fire cisterns, basins, fountains and troughs	
Repairs to services	18,112 81
Repairs to hydrants	1,504 04
Repairs to distribution buildings, fixtures and grounds	2,959 54
Repairs to distribution miscellaneous equipment	1,422 35
Total distribution expenses	\$92,156 92
<i>Commercial Expenses.</i>	
Collections, reading meters, etc.	\$106,217 33
Promotion of business, salaries and expenses	777 46
Total commercial expenses	\$106,994 79
<i>General Expenses.</i>	
Salaries of general officers	\$28,533 35
Salaries of general office clerks	11,446 05
Miscellaneous general office supplies and expenses	21,938 40
Law expenses—general	18,499 41
Railroad Commission expense	58,885 47
Injuries and damages	922 21
Relief department and expense	2,002 55
Water franchise requirements	
Other general expense	11,842 73

¹Accounts not kept according to classification.

No. 4.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Fresno Canal and Land Corporation	Fresno City Water Company	Pacific Gas and Electric Company	Sacramento Valley West Side Canal Company	The San Joaquin and Kings River Canal and Irriga- tion Company Incorporated ¹	San Jose Water Works
	\$825 00	\$1,968 71			
	6,874 97	9,881 59	\$2,694 71		\$6,357 45
					2,163 87
	76 71	5,547 15			6,667 49
	3 66	3,498 99			536 75
	68,135 52	3,979 54	28,227 36		8,780 37
	40 46	180 27			48 15
					887 17
	762 87	1,287 50	2,755 59		643 95
	1,428 82	1,266 60	8,373 91		132 17
	45	358 53			
		373 11			
	40 77	77 08			
		136 38			1,215 39
	64 54	469 83			
			12,115 47		
	120 74	771 01	860 04		176 94
	\$78,374 51	\$29,796 29	\$55,027 08	\$44,492 41	\$27,609 70
		\$38,912 55	\$11,573 68		
	\$682 11	1,767 87	106 43		\$1,922 90
			137 15		
	6 76	2,946 79			
	53 07		27,097 50		
		32,874 53			
\$56,831 33	2,038 15	11,551 37	2,947 90		2,030 60
	8,607 91	6,061 03			3,710 83
	5 20	66 31			261 67
		309 15	578 19		
	284 43	4,658 35	2,828 34		
\$56,831 33	\$11,677 63	\$99,147 95	\$45,269 19		\$7,929 00
	\$8,859 56	\$4,218 35			\$13,966 43
	21 80	1,330 60			766 58
	\$8,881 36	\$5,548 95			\$14,733 01
\$6,731 90	\$16,050 97	\$14,065 09	\$3,099 19	\$4,200 00	\$4,685 40
7,476 26	6,301 20	20,363 21	3,543 25	1,830 00	3,926 80
	7,654 20	21,968 80	3,260 49	1,533 32	7,001 61
6,145 45	735 30	1,420 29	46 60	7,160 45	1,950 00
		39 88	277 80		136 60
	1,169 71	2,324 00		316 60	705 77
		618 43			120 00
	26 26				2,638 86
766 09	140 87	2,913 22	2,959 31		

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	East Bay Water Company
<i>General Expenses—Continued.</i>	
Insurance	\$5,727 77
Repairs to general structures	757 36
Repairs to general equipment	3,058 11
Undistributed adjustments—balance	9,544 76
Water expenses transferred	Cr.
Joint operating expenses	Cr.
Extraordinary repairs .....	.....
Repairs charged to reserves	Cr.
Total general expenses	\$176,158 17
<i>Taxes.</i>	
Taxes	\$199,069 18
<i>General Amortization of Capital.</i>	
Amortization of franchise and patents .....	.....
Depreciation of plant and equipment .....	.....
Depreciation of pumping capital .....	.....
Depreciation of distribution capital .....	.....
Depreciation of general capital .....	.....
Total general amortization of capital	¹ \$192,336 17
<i>Recapitulation of Expenses.</i>	
Pumping expenses	\$201,027 44
Distribution expenses	92,156 92
Commercial expenses	106,994 79
General expenses	176,158 17
Taxes	199,069 18
General amortization of capital	192,336 17
Total operating expenses	\$967,742 67

¹Not segregated to accounts.²Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Fresno Canal and Land Corporation	Fresno City Water Company	Pacific Gas and Electric Company	Sacramento Valley West Side Canal Company	San Joaquin and Kings River Canal and Irr- igation Company Incorporated	San Jose Water Works
-----	\$138 30	\$581 00	\$1,506 18	-----	\$673 94
-----	37 81	-----	-----	\$5,564 91	483 86
-----	82 18	26	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	\$5,564 91	-----
\$21,119 70	\$32,336 80	\$64,294 18	\$14,692 82	\$15,040 37	\$22,322 84
\$6,658 96	\$7,684 06	\$34,796 12	\$7,385 78	\$12,433 44	\$24,443 02
-----	-----	-----	-----	-----	-----
-----	\$3,748 64	-----	-----	-----	-----
-----	6,731 65	-----	-----	-----	-----
-----	112 99	-----	-----	-----	-----
-----	\$10,593 28	\$30,124 97	-----	\$19,091 67	\$38,298 62
-----	\$78,374 51	\$29,796 29	\$55,027 08	\$44,492 41	\$27,609 70
\$56,831 33	11,677 63	99,147 95	45,269 19	-----	7,929 00
-----	8,881 36	5,548 95	-----	-----	14,733 01
21,119 70	32,336 80	64,294 18	14,692 82	15,040 37	22,322 84
6,658 96	7,684 06	34,796 12	7,385 78	12,433 44	24,443 02
-----	10,593 28	30,124 97	-----	19,091 67	38,298 62
\$84,609 99	\$149,547 64	\$263,708 46	\$122,374 87	\$91,057 89	\$135,326 19

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Southern California Edison Company
<i>Pumping Expenses.</i>	
Superintendence	
Pumping labor	\$26 45
Purification labor	
Miscellaneous labor	
Fuel for steam	
Power purchased	638 20
Lubricants, etc.	
Purification supplies and expenses	
Miscellaneous pumping station supplies and expenses	6 70
Repairs to power pumping equipment	2 09
Repairs to boiler room auxiliary equipment	
Repairs to pumping station auxiliary equipment	
Repairs to pumping station miscellaneous equipment	
Repairs to surface source of supply	77 27
Repairs to ground source of supply	
Repairs to collecting aqueducts, intakes and supply mains	
Repairs to purification plant	
Repairs to pumping station, buildings, fixtures and grounds	
Total pumping expenses	\$750 71
<i>Distribution Expenses.</i>	
Patrolling storage facilities	\$47 37
Meter and fitting department expenses and supplies	3 36
Street department expenses and supplies	
Customers premises expenses	65
Repairs to transmission mains	
Repairs to reservoirs, tanks and standpipes	8 50
Repairs to distribution mains	138 18
Repairs to fire cisterns, basins, fountains and troughs	90
Repairs to services	5 31
Repairs to hydrants	
Repairs to distribution buildings, fixtures and grounds	
Repairs to distribution miscellaneous equipment	
Total distribution expenses	\$204 27
<i>Commercial Expenses.</i>	
Collections, reading meters, etc.	\$52 06
Promotion of business, salaries and expenses	89 91
Total commercial expenses	\$141 97
<i>General Expenses.</i>	
Salaries of general officers	\$77 34
Salaries of general office clerks	27 84
Miscellaneous general office supplies and expenses	112 54
Law expenses—general	
Railroad Commission expense	
Injuries and damages	
Relief department and expense	
Water franchise requirements	

*Includes \$44,492.41 San Joaquin and Kings River Canal and Irrigation Company. Expenses not segregated to accounts.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Spring Valley Water Company	Sutter- Butte Canal Company	Western Water Company	Total
\$20,052 06		\$1,000 00	\$26,645 77
79,391 98	\$882 50	19,932 66	191,720 41
3,134 97			10,016 44
10,449 08	2 25	870 25	31,876 68
73,793 59		8,686 15	141,085 52
24,885 80	3,647 69	18,104 73	187,151 89
1,598 32	9 13	5,288 44	8,402 13
6,513 55			19,695 01
5,464 80	330 94	35,764 56	52,277 82
4,530 46	13 50	28,044 36	48,185 16
2,295 76		1,779 63	5,023 96
383 56		1,689 38	2,489 70
928 13		862 53	3,766 88
12,057 59			14,950 65
6,211 23		3,871 43	11,605 49
12,352 88		142 27	24,994 25
350 61			1,236 61
9,192 25	215 10	2,560 87	18,746 35
\$273,586 62	\$5,101 11	\$128,597 26	\$844,363 13
\$2,944 16	\$8,241 30	\$1,378 82	\$72,344 43
18,181 57		4,725 24	43,686 69
6,218 46			14,140 95
4,849 61			7,803 81
7,773 35	3,625 14	1,936 58	43,123 57
2,212 14	2,008 04	83 17	38,450 43
33,924 52	9,643 05	204 51	150,236 71
			90
37,781 84			74,279 73
			1,840 22
243 50		21 11	4,111 49
13,780 81	4,021 27	2,878 85	29,874 40
\$127,909 96	\$27,538 80	\$11,228 28	\$479,893 33
\$197,705 34	\$640 39	\$4,370 06	\$336,029 52
	89 15	1,862 85	4,938 35
\$197,705 34	\$729 54	\$6,232 91	\$340,967 87
\$49,704 81	\$8,400 00	\$5,415 00	\$140,993 08
10,426 27		4,267 60	69,608 48
49,856 32	2,551 25	4,403 95	123,280 88
34,148 14	1,734 17	889 18	72,728 99
59,625 60	6,159 93	28 40	125,153 68
1,375 42	5,091 51	235 31	12,140 53
50 00			2,790 98
			26 26

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER COMPANIES

	Southern California Edison Company
<i>General Expenses—Continued.</i>	
Other general expense.....	
Insurance	
Repairs of general structures.....	\$1 41
Repairs of general equipment.....	
Undistributed adjustments—balance	
Water expenses transferred.....	Cr.
Joint operating expenses.....	Cr.
Extraordinary repairs	
Repairs charged to reserves.....	Cr.
Total general expenses.....	\$219 13
<i>Taxes.</i>	
Taxes	\$330 92
<i>General Amortization of Capital.</i>	
Amortization of franchise and patents.....	
Depreciation of plant and equipment.....	
Depreciation of pumping capital.....	
Depreciation of distribution capital.....	
Depreciation of general capital.....	
Total general amortization of capital.....	
<i>Recapitulation of Expenses.</i>	
Pumping expenses	\$750 71
Distribution expenses	204 27
Commercial expenses	141 97
General expenses	219 13
Taxes	330 92
General amortization of capital.....	
Total operating expenses.....	\$1,647 00

¹Not segregated to accounts.²Credit item.³Various companies not segregated to accounts, aggregating \$567,851.43.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Spring Valley Water Company	Sutter- Butte Canal Company	Western Water Company	Total	
\$57,145 83	\$89 00	\$1,053 81	\$79,549 72	
4,807 91	643 01	1,587 29	15,665 40	
886 23		77 75	7,809 33	
811 41		3,420 03	7,371 99	
			9,544 76	
			\$5,564 91	
\$268,837 97	\$24,668 87	\$21,408 32	\$661,099 17	
\$525,787 19	\$5,851 63	\$5,052 47	\$829,492 77	
		\$2,329 09	\$2,329 09	
	\$738 00	22,629 43	27,116 07	
	9,828 00	40,571 83	57,131 48	
		6,696 10	6,809 09	
\$288,000 00	\$10,566 00	\$72,226 45	\$661,237 16	
\$273,586 62	\$5,101 11	\$128,597 26	\$844,363 13	
127,909 96	27,538 80	11,228 28	479,893 33	
197,705 34	729 54	6,232 91	340,967 87	
268,837 97	24,668 87	21,408 32	661,099 17	
525,787 19	5,851 63	5,052 47	829,482 77	
288,000 00	10,566 00	72,226 45	661,237 16	
\$1,681,827 08	\$74,455 95	\$244,745 69	\$3,817,043 43	

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" WATER COMPANIES

	Bakersfield Water Company	Bear Gulch Water Company
<i>Pumping Expenses.</i>		
Operating labor	\$3,600 00	-----
Fuel and power purchased.....	12,148 48	-----
Pumping station supplies and expenses.....	465 15	\$43 80
Repairs to pumping station equipment.....	801 97	-----
Repairs to source of supply.....		230 00
Repairs to collecting aqueducts, intakes and supply mains		-----
Repairs to buildings, grounds and purification plant		-----
Total pumping expenses.....	\$17,015 60	\$273 80
<i>Distribution Expenses.</i>		
Distribution system labor and expenses.....	53 66	788 22
Repairs to transmission and distribution systems.....	520 27	50 00
Repairs to services.....	470 38	78 40
Repairs to buildings, grounds and equipment.....		186 12
Total distribution expenses.....	\$1,044 31	\$1,102 74
<i>Commercial Expenses.</i>		
Collection and promotion of business expense.....	\$1,200 00	-----
<i>General Expenses.</i>		
General officers and clerks salaries.....	\$2,925 75	\$3,048 16
Law expenses—general	250 00	-----
Railroad Commission expense.....		-----
Injuries and damages.....		-----
Miscellaneous general expenses.....	177 95	97 85
Insurance	37 41	23 79
Repairs of general structures and equipment.....	643 14	46 09
Other general expenses.....		506 96
Total general expenses.....	\$4,034 25	\$3,722 85
<i>Taxes.</i>		
Taxes	\$2,194 44	\$3,855 30
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$6,101 49	\$4,109 85
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$17,015 60	\$273 80
Distribution expenses	1,044 31	1,102 74
Commercial expenses	1,200 00	-----
General expenses	4,034 25	3,722 85
Taxes	2,194 44	3,855 30
General amortization of capital.....	6,101 49	4,109 85
Total operating expenses.....	\$31,590 09	\$13,064 54

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Belvedere Water Company	Benicia Water Company	California- Oregon Power Company	The Central Canal Company	Chico Water Supply Company	City Water Company of Ocean Park
\$3,526 31	\$3,592 86	\$1,619 76	\$1,950 44	\$3,633 15	\$2,412 32
4,321 18	1,596 37	6,557 20	-----	8,106 64	3,839 67
133 65	665 73	109 48	8,808 48	381 20	918 10
148 34	651 07	115 74	-----	152 42	827 43
-----	513 25	-----	888 23	-----	-----
-----	-----	28 55	-----	-----	-----
64 47	-----	1 73	-----	-----	-----
-----	-----	-----	-----	-----	-----
\$8,193 95	\$7,019 28	\$8,432 46	\$11,647 15	\$12,273 41	\$7,997 52
-----	-----	-----	-----	-----	-----
\$2,377 71	\$1,896 92	\$1,616 63	\$8,578 06	\$1,836 55	\$1,082 02
1,324 34	1,731 22	1,894 65	29,299 64	-----	536 34
1,951 01	-----	97 21	-----	-----	314 80
-----	-----	35 52	-----	-----	91 70
-----	-----	-----	-----	-----	-----
\$5,653 06	\$3,628 14	\$3,644 01	\$37,877 70	\$1,836 55	\$2,024 86
-----	-----	-----	-----	-----	-----
\$1,570 95	\$793 80	\$2,001 33	-----	-----	\$2,296 18
-----	-----	-----	-----	-----	-----
\$7,492 58	\$6,879 04	\$741 85	-----	\$3,300 00	\$5,950 25
56 75	300 00	-----	-----	-----	5 75
-----	-----	-----	-----	-----	25 00
-----	-----	-----	1,150 52	-----	435 70
-----	-----	600 30	7,833 11	1,660 98	2,183 54
326 69	139 08	-----	-----	545 06	59 30
-----	31 88	3 59	6,199 34	-----	-----
13 13	-----	14 26	-----	240 41	855 05
-----	-----	-----	-----	-----	-----
\$7,889 15	\$7,350 00	\$1,341 48	\$15,182 97	\$5,746 45	\$9,514 59
-----	-----	-----	-----	-----	-----
\$1,054 77	\$1,760 52	-----	\$3,754 53	\$2,015 08	\$1,436 27
-----	-----	-----	-----	-----	-----
\$7,971 79	\$7,498 68	\$9,639 00	-----	-----	\$4,286 40
-----	-----	-----	-----	-----	-----
\$8,193 95	\$7,019 28	\$8,432 46	\$11,647 15	\$12,273 41	\$7,997 52
5,653 06	3,628 11	3,644 01	37,877 70	1,836 55	2,024 86
1,570 95	793 80	2,001 33	-----	-----	2,296 18
7,889 15	7,350 00	1,341 48	15,182 97	5,746 45	9,514 59
1,054 77	1,760 52	-----	3,754 53	2,015 08	1,436 27
7,971 79	7,498 68	9,639 00	-----	-----	4,286 40
-----	-----	-----	-----	-----	-----
\$32,333 67	\$28,050 42	\$25,058 28	\$68,462 35	\$21,871 49	\$27,555 82

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" WATER COMPANIES

	Coalinga Consolidated Water Company	Consolidated Canal Company
<i>Pumping Expenses.</i>		
Operating labor	\$2,938 91	-----
Fuel and power purchased	13,078 13	-----
Pumping station supplies and expenses	1,933 48	-----
Repairs to pumping station equipment	6,808 55	-----
Repairs to source of supply	687 77	-----
Repairs to collecting aqueducts, intakes and supply mains		-----
Repairs to buildings, grounds and purification plant	482 01	-----
Total pumping expenses	\$25,928 85	-----
<i>Distribution Expenses.</i>		
Distribution system labor and expenses	\$1,678 09	\$6,246 45
Repairs to transmission and distribution systems	1,676 57	14,748 16
Repairs to services		-----
Repairs to buildings, grounds and equipment		-----
Total distribution expenses	\$3,354 66	\$20,994 61
<i>Commercial Expenses.</i>		
Collection and promotion of business expense		-----
<i>General Expenses.</i>		
General officers and clerks salaries	\$967 67	\$13,107 33
Law expenses—general	1 30	1,817 05
Railroad Commission expense	373 52	-----
Injuries and damages		-----
Miscellaneous general expenses	52 86	2,736 65
Insurance	27 30	-----
Repairs of general structures and equipment	24 05	-----
Other general expenses	110 04	-----
Total general expenses	\$1,336 66	\$17,661 03
<i>Taxes.</i>		
Taxes	\$267 08	\$3,565 46
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$5,421 24	-----
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$25,928 85	-----
Distribution expenses	3,354 66	\$20,994 61
Commercial expenses		-----
General expenses	1,836 66	17,661 03
Taxes	267 08	3,565 46
General amortization of capital	5,421 24	-----
Total operating expenses	\$36,308 49	\$42,221 10

¹Credit item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Consolidated Water Company of Pomona	Coronado Water Company	The Electric Water Company	The Hanford Water Company	Inglewood Water Company	Kern Island Irrigating Canal Company
\$1,742 75	\$999 38	\$5,285 18	\$1,092 45	\$3,152 67	\$7,599 51
1,392 85	4,398 61	11,254 22	3,811 51	2,736 84	-----
88 74	687 21	356 63	178 21	401 86	10,332 90
70 73	205 63	1,822 08	190 57	181 04	-----
-----	39 03	853 51	-----	-----	4,106 13
-----	-----	267 22	27 65	46 69	638 32
\$3,295 07	\$6,329 86	\$19,838 84	\$5,300 39	\$6,519 10	\$22,676 86
\$1,804 52	\$2,432 48	-----	\$272 35	\$905 08	\$12,286 72
603 35	1,910 05	1,744 95	1,222 92	769 81	8,798 57
-----	220 85	309 71	404 03	74 48	-----
-----	139 53	-----	174 66	91 25	-----
\$2,407 87	\$4,702 91	\$2,054 66	\$2,073 96	\$1,840 62	\$21,085 29
\$3,025 17	\$761 73	\$4,680 23	\$1,674 70	\$1,074 33	-----
\$9,480 00	\$6,909 23	\$4,260 00	\$5,083 92	\$5,730 12	\$3,913 20
-----	1,372 46	-----	-----	12 05	-----
-----	79 21	-----	-----	83 00	-----
1,297 50	-----	-----	-----	-----	276 30
948 30	630 62	1,590 01	1,045 90	86 29	9,692 00
25 46	204 80	38 68	159 59	147 14	-----
72 62	-----	-----	-----	51 51	-----
2,936 80	1 63	-----	-----	1108 71	-----
\$14,760 68	\$9,197 95	\$5,888 69	\$6,289 41	\$6,001 40	\$13,881 50
\$3,646 52	\$2,399 75	\$6,142 63	\$2,584 03	\$4,200 00	\$4,079 54
\$8,001 20	\$13,530 42	\$8,936 71	\$5,482 17	\$10,557 33	-----
\$3,295 07	\$6,329 86	\$19,838 84	\$5,300 39	\$6,519 10	\$22,676 86
2,407 87	4,702 91	2,054 66	2,073 96	1,840 62	21,085 29
3,025 17	761 73	4,680 23	1,674 70	1,074 33	-----
14,760 68	9,197 95	5,888 69	6,289 41	6,001 40	13,881 50
3,646 52	2,399 75	6,142 63	2,584 03	4,200 00	4,079 54
8,001 20	13,530 42	8,936 71	5,482 17	10,557 33	-----
\$35,136 51	\$36,922 62	\$47,541 76	\$23,404 66	\$30,192 78	\$61,723 19

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" WATER COMPANIES

	Lake Hemet Water Company	The Marysville Water Company
<i>Pumping Expenses.</i>		
Operating labor		\$3,042 54
Fuel and power purchased		2,760 95
Pumping station supplies and expenses		1,533 07
Repairs to pumping station equipment	\$19 73	
Repairs to source of supply	14 93	
Repairs to collecting aqueducts, intakes and supply mains	223 55	
Repairs to buildings, grounds and purification plant	35	
Total pumping expenses	\$258 56	\$7,336 56
<i>Distribution Expenses.</i>		
Distribution system labor and expenses	\$3,812 10	\$2,455 98
Repairs to transmission and distribution systems	1,423 80	
Repairs to services	107 03	1,031 67
Repairs to buildings, grounds and equipment	1,528 06	
Total distribution expenses	\$6,870 99	\$3,487 65
<i>Commercial Expenses.</i>		
Collection and promotion of business expense	\$440 22	\$2,405 75
<i>General Expenses.</i>		
General officers and clerks salaries	\$6,968 77	\$1,900 30
Law expenses—general		
Railroad Commission expense	2,270 11	
Injuries and damages	543 50	
Miscellaneous general expenses	220 08	1,272 25
Insurance	719 36	1,329 94
Repairs of general structures and equipment	2,274 29	
Other general expenses	408 17	
Total general expenses	\$13,404 28	\$4,502 49
<i>Taxes.</i>		
Taxes	\$4,996 22	\$3,081 51
<i>General Amortization of Capital.</i>		
Depreciation, etc.	\$11,964 79	\$4,500 00
<i>Recapitulation of Expenses.</i>		
Pumping expenses	\$258 56	\$7,336 56
Distribution expenses	6,870 99	3,487 65
Commercial expenses	440 22	2,405 75
General expenses	13,404 28	4,502 49
Taxes	4,996 22	3,081 51
General amortization of capital	11,964 79	4,500 00
Total operating expenses	\$37,935 06	\$25,313 96

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Monterey County Water Works	Napa City Water Company	Natomas Water Company	Northern California Power Company Consolidated	Oak Park Water Company	Peninsula Water Company
\$393 70	\$2,745 00	\$53 87	\$5,508 05	\$3,474 00	-----
1,371 65	3,981 38	-----	13,118 05	8,086 46	\$1,336 60
130 44	178 08	45 39	1,114 38	505 09	-----
47 75	224 82	-----	1,420 57	277 80	-----
3,235 49	89 54	-----	51 60	151 25	-----
-----	20 00	-----	75 70	-----	-----
-----	394 33	-----	345 74	321 81	-----
\$5,179 03	\$7,633 15	\$99 26	\$21,634 09	\$12,816 41	\$1,336 60
\$1,257 73	\$413 99	\$2,184 54	\$634 68	\$2,225 80	-----
426 09	280 43	4,434 96	4,184 19	-----	247 50
1,030 82	261 41	-----	814 03	-----	308 97
-----	3 00	-----	275 16	-----	-----
\$2,714 64	\$958 83	\$6,619 50	\$5,908 06	\$2,225 80	\$556 47
\$4,034 16	\$973 37	\$801 21	\$1,109 89	\$3,533 94	\$390 20
\$10,929 16	\$6,825 55	\$1,371 14	\$1,658 20	\$1,930 65	\$6,636 25
31 93	-----	92 00	307 78	-----	150 00
-----	-----	-----	186 02	-----	1,738 31
730 40	363 82	203 13	-----	244 10	-----
628 16	349 45	-----	-----	-----	-----
5,000 00	-----	5 00	-----	-----	-----
\$17,319 65	\$7,538 82	\$1,671 27	\$2,152 00	\$2,174 75	\$8,524 56
\$7,448 62	\$3,541 32	\$3,032 21	\$1,997 42	\$1,415 23	\$2,806 86
\$10,859 49	-----	-----	-----	-----	-----
\$5,179 03	\$7,633 15	\$99 26	\$21,634 09	\$12,816 41	\$1,336 60
2,714 64	958 83	6,619 50	5,908 06	2,225 80	556 47
4,034 16	973 37	801 21	1,109 89	3,533 94	390 20
17,319 65	7,538 82	1,671 27	2,152 00	2,174 75	8,524 56
7,448 62	3,541 32	3,032 21	1,997 42	1,415 23	2,806 86
10,859 49	-----	-----	-----	-----	-----
\$47,555 59	\$20,645 49	\$12,223 45	\$32,801 46	\$22,166 13	\$13,614 69

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" WATER COMPANIES

	Petaluma Power and Water Company
<i>Pumping Expenses.</i>	
Operating labor	-----
Fuel and power purchased.....	-----
Pumping station supplies and expenses.....	-----
Repairs to pumping station equipment.....	-----
Repairs to source of supply.....	\$212 10
Repairs to collecting aqueducts, intakes and supply mains.....	178 37
Repairs to buildings, grounds and purification plant.....	-----
Total pumping expenses.....	\$390 47
<i>Distribution Expenses.</i>	
Distribution system labor and expenses.....	\$636 32
Repairs to transmission and distribution system.....	252 60
Repairs to services.....	108 44
Repairs to buildings, grounds and equipment.....	562 39
Total distribution expenses.....	\$1,559 75
<i>Commercial Expenses.</i>	
Collection and promotion of business expense.....	\$175 13
<i>General Expenses.</i>	
General officers and clerks salaries.....	\$3,060 00
Law expenses—general	-----
Railroad Commission expense.....	-----
Injuries and damages.....	-----
Miscellaneous general expenses.....	978 21
Insurance	176 55
Repairs of general structure and equipment.....	-----
Other general expenses.....	259 25
Total general expenses.....	\$4,474 01
<i>Taxes.</i>	
Taxes	\$2,330 48
<i>General Amortization of Capital.</i>	
Depreciation, etc.	\$6,366 34
<i>Recapitulation of Expenses.</i>	
Pumping expenses	\$390 47
Distribution expenses	1,559 75
Commercial expenses	175 13
General expenses	4,474 01
Taxes	2,330 48
General amortization of capital.....	6,366 34
Total operation expenses.....	\$15,296 18

¹Credit Item.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Pleasant Valley Water Company	Port Costa Water Company	San Gabriel Valley Water Company	Sierra and San Francisco Power Company	South Los Angeles Land and Water Company	South San Francisco Water Company
\$9,894 13	\$3,464 85	\$1,858 18		\$3,015 35	\$4,608 06
-----	7,029 91	4,738 53	-----	5,377 87	14,838 00
-----	341 70	290 93	-----	636 63	1,563 97
-----	989 35	531 60	-----	1,030 37	719 19
-----	58 73	6 66	\$1,696 04	-----	2,656 79
-----	359 37	-----	-----	-----	5,819 19
85	566 84	288 77	4 40	-----	61 53
\$9,894 98	\$12,810 75	\$7,714 67	\$1,700 44	\$10,060 22	\$30,266 73
\$912 52	\$2,145 72	\$271 79	\$16,383 65	\$1,042 10	\$667 42
147 77	5,135 97	831 69	-----	912 87	960 87
52 43	944 55	144 15	-----	-----	319 78
3 00	1,817 36	144 20	135 08	254 31	325 75
\$1,115 72	\$10,043 60	\$1,391 83	\$16,518 73	\$2,209 28	\$2,273 82
\$1,306 48	\$3,065 51	\$148 40	\$746 59	\$1,200 00	\$67 50
\$1,205 97	\$8,305 55	\$5,279 78	\$1,367 47	\$5,316 88	\$984 03
777 03	3,455 45	6 65	141 03	-----	32 50
149 55	385 00	-----	173 58	-----	-----
1,581 77	318 75	2,152 10	19 04	747 21	-----
35 15	274 58	25 50	299 38	258 62	528 75
-----	-----	-----	139 79	489 88	-----
18 86	-----	1226 66	136	-----	-----
\$3,740 61	\$12,739 33	\$7,237 37	\$2,139 93	\$6,812 59	\$1,545 28
\$94 52	\$4,352 91	\$3,526 88	\$2,455 49	\$2,055 46	\$773 26
\$3,910 06	\$3,452 65	\$3,020 46	\$1,824 07	\$8,751 12	\$10,472 71
\$9,894 98	\$12,810 75	\$7,714 67	\$1,700 44	\$10,060 22	\$30,266 73
1,115 72	10,043 60	1,391 83	16,518 73	2,209 28	2,273 82
1,306 48	3,065 51	148 40	746 59	1,200 00	67 50
3,740 61	12,739 33	7,237 37	2,139 93	6,812 59	1,545 28
94 52	4,352 91	3,526 88	2,455 49	2,055 46	773 26
3,910 06	3,452 65	3,020 46	1,824 07	8,751 12	10,472 71
\$20,062 37	\$46,464 75	\$23,039 61	\$25,385 25	\$31,088 67	\$45,399 30

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES OF CLASS "B" WATER COMPANIES

	Sweetwater Water Company
<i>Pumping Expenses.</i>	
Operating labor	\$3,223 76
Fuel and power purchased.....	
Pumping station supplies and expenses.....	3,692 53
Repairs to pumping station equipment.....	141 42
Repairs to source of supply.....	
Repairs to collecting aqueducts, intakes and supply mains.....	
Repairs to buildings, grounds and purification plant.....	789 06
Total pumping expenses.....	\$7,846 77
<i>Distribution Expenses.</i>	
Distribution system labor and expenses.....	\$3,099 94
Repairs to transmission and distribution system.....	7,261 15
Repairs to services.....	727 19
Repairs to buildings, grounds and equipment.....	214 24
Total distribution expenses.....	\$11,302 52
<i>Commercial Expenses.</i>	
Collection and promotion of business expense.....	\$1,112 27
<i>General Expenses.</i>	
General officers and clerks salaries.....	\$7,982 41
Law expenses—general	16,311 32
Railroad Commission expense.....	964 09
Injuries and damages.....	1 00
Miscellaneous general expenses.....	43 77
Insurance	405 44
Repairs of general structure and equipment.....	1,831 66
Other general expenses	383 68
Total general expenses.....	\$27,923 37
<i>Taxes.</i>	
Taxes	\$6,172 06
<i>General Amortization of Capital.</i>	
Depreciation, etc.	\$26,422 08
<i>Recapitulation of Expenses.</i>	
Pumping expenses	\$7,846 77
Distribution expenses	11,302 52
Commercial expenses	1,112 27
General expenses	27,923 37
Taxes	6,172 06
General amortization of capital.....	26,422 08
Total operation expenses.....	\$80,779 07

¹Credit Item.

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

The Union Water Company of California	Visalla City Water Company	Watsonville Water and Light Company	Whittier Water Company	Yolo Water and Power Company	Total
\$5,352 16	\$30 00	\$613 00	\$14,581 17	-----	\$105,003 51
10,661 48	4,379 25	288 00	17,748 52	-----	168,958 35
580 35	41 70	254 08	2,364 31	-----	38,777 27
1,789 43	71 45	-----	4,236 54	-----	23,475 59
92 93	61 45	278 60	3,549 83	-----	19,473 86
-----	-----	713 90	170 56	-----	7,589 19
429 75	-----	444 84	414 05	-----	5,590 41
\$18,906 10	\$4,583 85	\$2,592 42	\$43,064 98	-----	\$368,868 18
1,624 33	1,941 95	451 60	5,294 37	\$6,950 17	98,262 16
1,347 82	-----	2,115 46	14,770 71	5,279 58	116,844 30
819 46	-----	152 93	-----	-----	10,743 73
-----	-----	27 38	-----	-----	6,008 71
\$3,791 61	\$1,941 95	\$2,747 37	\$20,065 08	\$12,229 75	\$231,858 90
\$4,985 68	\$1,260 00	\$1,896 84	\$1,829 23	-----	\$50,560 79
\$5,177 80	\$6,352 46	\$4,702 43	\$5,586 49	\$20,521 40	\$193,851 79
3,091 09	-----	-----	4,287 90	811 80	33,187 91
-----	50 00	50	-----	-----	4,677 49
251 24	-----	-----	26 25	450 68	4,432 69
460 00	165 90	-----	303 50	8,890 34	48,413 61
121 10	100 74	192 84	1,713 36	360 50	9,820 56
-----	16 75	4 33	3,796 74	-----	16,603 27
1494 12	-----	2,043 95	-----	-----	7,613 12
\$8,610 11	\$6,685 85	\$2,856 15	\$15,714 24	\$31,034 72	\$318,600 44
\$3,331 91	\$1,685 79	\$3,691 62	\$3,684 77	\$4,260 99	\$109,691 45
\$3,000 00	\$6,129 32	\$7,101 60	\$12,320 26	\$2,593 61	\$214,224 84
\$18,996 10	\$4,583 85	\$2,592 42	\$43,064 98	-----	\$368,868 18
3,791 61	1,941 95	2,747 37	20,065 08	\$12,229 75	231,858 90
4,985 68	1,260 00	1,896 84	1,829 23	-----	50,560 79
8,610 11	6,685 85	2,856 15	15,714 24	31,034 72	318,600 44
3,331 91	1,685 79	3,691 62	3,684 77	4,260 99	109,691 45
3,000 00	6,129 32	7,101 60	12,320 26	2,593 61	214,224 84
\$42,625 41	\$22,286 76	\$20,886 00	\$96,678 56	\$50,119 07	\$1,293,804 60

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The Anderson Canal Company	Anderson Water Company
Operating labor and expenses.....	\$1,091 18	\$2,797 30
Repairs to operating capital.....		715 75
Distribution system labor and expense.....		879 80
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		
General expense	863 93	
Taxes	143 38	
Depreciation, etc.		
Total operating expenses.....	\$2,098 49	\$4,392 85

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Beverly Hills Utilities Company	Black Diamond Water Company
Operating labor and expenses.....	\$4,415 32	\$4,783 95
Repairs to operating capital.....	2,941 93	91 87
Distribution system labor and expense.....	119 75	572 66
Repairs to distribution and transmission capital.....	1,348 86	523 54
Collection and promotion of business expenses.....	49 75	763 80
General expense	1,040 56	6,500 27
Taxes	1,156 09	1,245 57
Depreciation, etc.	3,336 94	4,016 43
Total operating expenses.....	\$14,409 20	\$18,498 09

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Claremont Domestic Water Company	Citizens Water Company of Niles
Operating labor and expenses.....	\$2,617 77	\$2,695 43
Repairs to operating capital.....	200 17	
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....	299 27	29 15
Collection and promotion of business expenses.....	964 54	
General expense	1,911 37	836 00
Taxes	692 59	90 48
Depreciation, etc.	2,005 44	501 00
Total operating expenses.....	\$8,691 15	\$4,152 06

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	Bay Point Utilities Company	Bell Water Company	Beaumont Land and Water Company
\$3,545 91	\$3,345 87	\$8,860 74	\$1,800 00	\$1,396 14	\$3,923 85
732 79	-----	494 64	1,114 23	247 15	609 42
1,400 00	-----	4,906 97	-----	694 00	760 28
-----	-----	-----	-----	96 05	287 38
1,425 61	-----	-----	-----	-----	389 05
1,485 60	1,399 81	1,432 26	671 08	643 02	4,255 53
3,155 25	-----	404 82	316 12	274 90	970 92
3,168 00	-----	2,385 48	-----	-----	4,196 60
\$14,913 16	\$4,745 68	\$18,484 91	\$3,901 43	\$3,351 26	\$15,393 03

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Boulder Creek Electric Light and Water Company	The Buena Vista Canal Company	Calistoga Water Company	The Campbell Water Company	Centerville Water Company	Citizens Land and Water Company of Upland
-----	\$1,477 36	\$323 71	\$784 08	\$1,056 36	\$1,257 75
-----	56 88	162 38	171 65	-----	-----
-----	-----	221 71	10 50	553 30	391 74
\$3 86	347 94	92 22	31 77	254 63	517 66
-----	-----	467 01	256 75	120 00	120 90
1,056 62	1,194 36	3,093 89	1,422 80	158 24	3,154 80
34 89	679 08	356 72	128 85	66 96	474 61
-----	-----	805 08	700 00	-----	1,573 80
\$1,095 37	\$3,755 62	\$5,522 72	\$3,506 40	\$2,209 49	\$7,491 26

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Citizens Water Company of San Jacinto	City Water Company of Banning	Coachella Water Company	Coast Valleys Gas and Electric Company	Compton Water and Lighting Company	Coneland Water Company
\$2,658 60	\$612 00	\$507 57	\$7,753 77	\$1,368 55	\$6,367 05
608 17	-----	-----	319 87	96 13	-----
1,029 79	79 35	218 60	677 97	-----	6,969 67
384 37	266 99	136 24	1,002 63	441 23	-----
49 49	96 52	-----	2,353 14	-----	-----
2,863 53	3,381 15	40 35	3,138 28	211 36	-----
675 10	51 16	51 95	2,370 23	261 60	1,018 85
1,265 14	355 96	-----	3,328 93	-----	-----
\$9,534 19	\$4,843 13	\$954 71	\$20,944 82	\$2,378 87	\$14,355 57

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Conservative Water Company	Corcoran Water and Gas Company
Operating labor and expenses.....	\$2,727 37	\$3,016 00
Repairs to operating capital.....	877 05	-----
Distribution system labor and expense.....	389 56	-----
Repairs to distribution and transmission capital.....	772 25	900 00
Collection and promotion of business expenses.....	1,017 73	-----
General expense	6,097 79	-----
Taxes	532 85	52 45
Depreciation, etc.	3,464 37	-----
Total operating expenses.....	\$15,878 97	\$3,968 45

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Davis Water Company	Del Mar Water, Light and Power Company
Operating labor and expenses.....	\$1,480 26	\$9,431 19
Repairs to operating capital.....	-----	744 38
Distribution system labor and expense.....	128 69	-----
Repairs to distribution and transmission capital.....	-----	654 75
Collection and promotion of business expenses.....	33 55	2 50
General expense	429 97	510 54
Taxes	186 55	112 50
Depreciation, etc.	303 00	7,604 00
Total operating expenses.....	\$2,562 02	\$19,059 86

¹Not operating

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Empire Water Company	Etna Development Company
Operating labor and expenses.....	\$3,542 42	\$1,224 00
Repairs to operating capital.....	-----	329 53
Distribution system labor and expense.....	-----	-----
Repairs to distribution and transmission capital.....	4,063 50	-----
Collection and promotion of business expenses.....	-----	-----
General expense	5,117 09	361 39
Taxes	316 91	358 88
Depreciation, etc.	-----	-----
Total operating expenses	\$13,039 92	\$2,273 80

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Corona City Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company	Crystal Springs Water Company of Sawtelle	Danville Water Company
\$3,750 00	\$45 20	\$480 00	\$763 75	\$2,070 00	-----
860 44	290 57	-----	175 05	86 20	-----
532 18	-----	-----	-----	-----	\$127 29
1,062 93	-----	-----	-----	-----	-----
2,259 27	-----	122 89	94 00	551 10	-----
837 34	61 05	-----	32 80	311 83	93 65
2,400 00	-----	-----	-----	125 00	-----
\$11,732 16	\$396 82	\$602 89	\$1,065 60	\$3,144 13	\$220 94

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Diamond Ridge Water Company	East Gardena Water Company	East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company	Elsinore Land and Water Company ¹
-----	\$2,204 23	\$1,200 00	\$5,267 65	\$1,800 25	-----
-----	-----	-----	582 38	1,135 30	-----
\$4,510 00	-----	-----	-----	260 00	-----
1,780 12	-----	-----	1,622 34	2,738 75	-----
-----	-----	-----	-----	7 60	-----
5,218 07	387 51	842 24	1,976 01	5,561 80	-----
600 29	134 27	73 58	1,050 11	340 89	-----
-----	-----	-----	-----	1,050 00	-----
\$12,108 48	\$2,726 01	\$2,115 82	\$10,498 49	\$12,894 59	-----

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Fuclid Avenue Water Company	Fairmount Water Company	Fairview Land and Water Company	Fall River Mills Water Company	The Farmers Canal Company	Felton Water Company
\$1,698 34	\$6,597 53	-----	\$185 52	\$2,133 85	-----
\$37 45	-----	-----	-----	219 30	-----
20 75	-----	840 00	-----	-----	-----
1,114 50	1,791 21	535 37	-----	1,372 81	\$567 60
-----	-----	-----	2 50	-----	-----
247 85	5,303 59	2,611 66	350 27	1,880 26	154 44
402 11	231 76	1,449 99	42 04	146 31	50 69
-----	2,534 00	1,214 28	-----	-----	-----
\$3,521 00	\$16,458 09	\$6,651 30	\$580 33	\$5,752 53	\$772 73

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Fay Water Company	Foothill Ditch Company
Operating labor and expenses.....	\$1,060 00	\$3,570 30
Repairs to operating capital.....		937 69
Distribution system labor and expenses.....	295 69	
Repairs to distribution and transmission capital.....	184 08	17 40
Collection and promotion of business expenses.....	169 45	
General expense	88 59	530 31
Taxes	219 57	202 00
Depreciation, etc.		
Total operating expenses.....	\$2,017 38	\$5,257 70

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The Gates Canal Company	The Goose Lake Canal Company
Operating labor and expenses.....		
Repairs to operating capital.....		
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		
General expense	\$35 00	\$35 00
Taxes	67 95	171 68
Depreciation, etc.		
Total operating expenses.....	\$102 95	\$206 68

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Hermosa Beach Water Corporation	Hemet Town Water Company
Operating labor and expenses.....	\$5,223 05	\$1,855 94
Repairs to operating capital.....	352 28	227 04
Distribution system labor and expense.....	268 74	16 25
Repairs to distribution and transmission capital.....	298 09	56 63
Collection and promotion of business expenses.....	626 14	155 00
General expense	5,016 27	1,057 53
Taxes	1,036 88	307 16
Depreciation, etc.		507 98
Total operating expenses.....	\$12,821 45	\$4,183 53

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Forest Grove Water Company	Fortuna Water Company	Frederick Water Company	Francis Land and Water Company	Garden Grove City Water Company	Glendale Consolidated Water Company
\$268 26	\$1,036 94	\$361 10	\$370 42	\$917 33	\$2,912 40
21 60	98 55	65 10	57 94	34 10	257 18
-----	20 30	-----	531 00	22 75	594 82
-----	-----	-----	41 25	-----	1,083 25
-----	378 86	2 00	1,718 40	38 47	3,747 16
-----	140 94	161 79	778 08	97 48	1,235 28
-----	722 88	-----	1,000 00	200 00	5,000 00
\$289 86	\$2,398 47	\$589 99	\$4,497 09	\$1,310 13	\$14,830 09

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Happy Valley Land and Water Company	Hawthorn Electric and Water Company	Hayward Water Company	Hepner Water Company	Hesperia Water Company	Hercules Water Company
-----	\$1,455 44	\$4,935 11	\$514 38	-----	\$14,410 07
-----	-----	344 30	-----	-----	1,193 35
\$1,045 00	-----	188 06	-----	\$36 63	3,308 04
2,380 29	275 15	592 04	-----	176 46	184 82
-----	-----	1,833 50	-----	131 24	-----
892 48	313 87	4,275 49	-----	1,042 23	1,751 33
270 57	417 75	1,047 05	43 40	32 00	720 50
-----	1,634 66	3,565 16	-----	-----	3,340 78
\$4,588 34	\$4,096 87	\$16,780 71	\$557 78	\$1,418 56	\$24,908 89

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Highland Domestic Water Company	The Hollister Water Company	Hillsborough Water Company	Home Tract Water Company	Hornbrook Water Company	Huntington Beach Water Company
\$874 77	\$337 71	-----	\$482 76	\$861 32	\$1,616 29
192 98	490 91	-----	34 81	92 26	98 12
74 35	3,013 68	\$1,642 76	-----	-----	267 45
90 88	1,552 17	-----	78 64	86 44	498 06
224 20	1,592 59	56 60	46 40	80 00	177 45
664 53	1,412 43	1,985 84	166 65	57 30	3,278 07
207 19	1,561 27	155 26	34 02	73 15	1,143 98
603 15	4,767 50	1,924 00	-----	-----	3,281 70
\$2,932 05	\$14,728 26	\$5,764 46	\$843 28	\$1,250 47	\$10,391 12

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Imperial Utilities Corporation	Independence Water Company
Operating labor and expenses.....	\$958 64	\$350 00
Repairs to operating capital.....		
Distribution system labor and expense.....	523 57	2,161 17
Repairs to distribution and transmission capital.....		
Collection and promotion of business expenses.....		
General expense	1,113 71	129 57
Taxes		82 75
Depreciation, etc.	571 58	
Total operating expenses.....	\$3,167 50	\$2,723 49

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Kern River Canal and Irrigating Company	Kings County Canal Company
Operating labor and expenses.....	\$5,918 68	\$789 75
Repairs to operating capital.....	904 11	
Distribution system labor and expense.....		615 13
Repairs to distribution and transmission capital.....	2,822 44	
Collection and promotion of business expenses.....		
General expense	4,863 04	348 47
Taxes	508 10	85 50
Depreciation, etc.		
Total operating expenses.....	\$15,016 37	\$1,838 85

TABLE NO. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Los Angeles County Water Works	Los Altos Water Company
Operating labor and expenses.....	\$3,713 84	\$2,373 34
Repairs to operating capital.....		
Distribution system labor and expense.....		15 54
Repairs to distribution and transmission capital.....	21 90	35 96
Collection and promotion of business expenses.....	738 80	
General expense	3,107 66	590 55
Taxes	344 21	134 84
Depreciation, etc.		1,804 31
Total operating expenses.....	\$7,926 41	\$4,954 48

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Interurban Water Company	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kerman Water Company	Kennett Water Company
\$3,237 54	\$1,236 62	-----	-----	\$16,320 76	\$1,979 12
-----	102 60	-----	-----	-----	1,868 38
1,239 52	16 42	-----	-----	4,252 49	84 96
-----	-----	-----	-----	5,259 62	379 89
3 282 12	633 52	\$35 00	\$35 00	121 65	4,497 53
388 60	684 13	97 75	74 45	55 40	620 84
3,098 56	-----	-----	-----	-----	1,636 56
\$11,246 34	\$2,673 29	\$132 75	\$109 45	\$26,009 92	\$11,067 28

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Kings River and Fresno Canal Company	Laguna Blanca Water Company	Laguna Cliffs Water Company	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company
\$2,206 25	-----	-----	\$686 47	\$7,049 03	\$5,531 38
-----	\$998 39	-----	49 00	178 75	-----
-----	13 10	\$614 22	233 25	580 95	1,080 00
-----	-----	-----	416 43	-----	-----
-----	131 77	-----	1,778 73	655 67	25 30
43 76	561 82	67 92	260 00	219 03	139 04
120 00	-----	-----	1,860 84	-----	-----
\$2,370 01	\$1,705 08	\$682 14	\$5,284 72	\$8,683 43	\$6,775 72

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Madera Canal and Irrigation Company	Manor Water Company	Madera Electric Water Company	Midland Counties Public Service Corporation	Mokelumne River Power and Water Company	Mountain Light and Water Company
\$358 38	\$587 82	\$279 20	\$5,196 16	-----	\$588 55
322 60	289 15	-----	641 63	-----	5 90
1,037 14	-----	-----	81 96	\$4,116 84	78 98
3,961 50	-----	-----	533 57	-----	176 26
-----	82 32	-----	922 61	-----	192 84
8,329 92	18 19	823 00	1,921 53	3,844 78	245 26
-----	32 00	196 59	1,501 91	2,768 16	152 26
-----	-----	393 95	374 92	2,448 54	500 00
\$14,009 54	\$1,009 48	\$1,692 74	\$11,174 29	\$13,178 32	\$1,940 05

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Montebello Land and Water Company	Montecito Valley Water Company
Operating labor and expenses.....	\$9,471 73	-----
Repairs to operating capital.....	-----	-----
Distribution system labor and expense.....	-----	-----
Repairs to distribution and transmission capital.....	-----	-----
Collection and promotion of business expenses.....	-----	-----
General expense	885 06	\$927 35
Taxes	373 07	73 25
Depreciation, etc.	-----	-----
Total operating expenses.....	\$10,729 86	\$1,000 70

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Murphy Water, Ice and Light Company	Newman Water Works Company
Operating labor and expenses.....	\$9,828 72	\$2,679 07
Repairs to operating capital.....	1,816 95	357 21
Distribution system labor and expense.....	1,319 30	249 80
Repairs to distribution and transmission capital.....	633 10	2 50
Collection and promotion of business expenses.....	130 80	480 00
General expense	2,899 34	963 59
Taxes	721 00	391 62
Depreciation, etc.	2,760 00	2,007 33
Total operating expenses.....	\$20,109 21	\$7,131 12

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Ojai Power Company	Orange Home Water Company
Operating labor and expenses.....	\$2,079 22	\$618 05
Repairs to operating capital.....	503 06	28 73
Distribution system labor and expense.....	441 48	-----
Repairs to distribution and transmission capital.....	-----	-----
Collection and promotion of business expenses.....	-----	-----
General expense	179 69	2 50
Taxes	108 71	9 00
Depreciation, etc.	562 85	-----
Total operating expenses	\$3,875 01	\$658 28

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Monterey County Water Company	Mt. Jackson Water and Power Company	Mountain Power Company	Mountain Springs Water Company	Moor Park Water, Light and Power Company	Mountain Water Company
\$526 93	\$887 40	\$1,370 94	\$452 14	-----	\$2,684 92
1,904 68	55 75	-----	370 98	\$86 10	361 27
-----	-----	-----	402 47	-----	-----
-----	90 00	1,492 31	39 40	162 80	-----
-----	673 50	1,783 10	198 70	79 14	-----
2,545 82	84 60	270 59	2,452 91	153 98	-----
175 60	321 98	1,000 00	384 30	56 33	233 11
-----	-----	-----	300 00	-----	-----
\$5,153 03	\$2,113 23	\$5,916 94	\$4,600 90	\$538 35	\$3,279 30

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

North Moneta Garden Lands Water Company	North Fork Ditch Company	North Sacramento Light and Water Company	Northern Water and Power Company	Novato Utilities Company	Ocean View Land and Water Company
\$831 55	\$4,604 69	\$1,558 32	\$14,756 03	\$18 00	\$988 00
-----	341 05	-----	-----	-----	162 11
-----	-----	-----	-----	-----	16 90
485 36	309 35	-----	-----	-----	29 90
-----	3,309 98	-----	-----	-----	33 80
738 00	1,698 71	139 40	374 50	104 54	482 32
-----	3,478 00	225 00	2,219 57	-----	440 81
-----	-----	-----	-----	71 95	3,578 59
\$2,054 91	\$13,741 78	\$1,922 72	\$17,350 10	\$194 49	\$5,732 43

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Palm Valley Water Company	Pasadena Consolidated Water Company	Peoples Water Company of Palms	The Pioneer Canal Company	Placerville Water Works	The Plunkett Canal Company
\$2,993 24	\$3,781 45	\$2,489 39	\$1,225 18	\$1,294 76	-----
-----	952 14	2,674 31	15 56	-----	-----
-----	629 15	234 24	-----	-----	-----
-----	1,088 98	1,011 73	388 43	133 50	-----
-----	-----	239 50	-----	-----	-----
150 00	4,874 38	1,351 27	1,277 69	2,310 31	\$35 00
132 00	1,120 81	427 91	732 15	567 55	111 93
-----	3,496 03	-----	-----	-----	-----
\$3,275 24	\$15,942 94	\$8,428 35	\$3,639 01	\$4,306 12	\$146 93

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Puente City Water Company	Randsburg Water Company
Operating labor and expenses.....	\$1,875 02	\$5,434 61
Repairs to operating capital.....		360 57
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....	240 15	
Collection and promotion of business expenses.....	66 06	600 00
General expense	280 00	1,392 46
Taxes	88 55	192 73
Depreciation, etc.		5,000 00
Total operating expenses.....	\$2,549 78	\$12,980 40

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Roseville Water Company	St. Helens Water Company
Operating labor and expenses.....	\$6,319 50	\$137 51
Repairs to operating capital.....		93 17
Distribution system labor and expense.....		
Repairs to distribution and transmission capital.....	2,116 15	72 40
Collection and promotion of business expenses.....	1,200 00	385 00
General expense	5,332 72	1,765 00
Taxes	1,210 18	1,233 45
Depreciation, etc.		500 00
Total operating expenses.....	\$6,178 55	\$4,186 53

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Santa Clara Water and Irrigating Company	Santa Paula Water Works
Operating labor and expenses.....	\$2,675 12	\$401 14
Repairs to operating capital.....	2,169 53	184 78
Distribution system labor and expense.....		976 69
Repairs to distribution and transmission capital.....		514 62
Collection and promotion of business expenses.....		497 67
General expense	3,601 44	1,517 72
Taxes	713 74	2,034 43
Depreciation, etc.	4,438 06	3,942 52
Total operating expenses.....	\$13,597 89	\$10,069 57

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	River Bend Gas and Water Company	River Street Ditch Company
\$2,325 87	\$5,453 56	\$120 00	\$2,440 49	\$1,800 00	\$2,620 00
1,376 18	214 78	-----	209 04	-----	-----
1,077 84	566 73	599 32	71 03	-----	415 77
1,410 74	135 65	-----	-----	-----	795 72
1,091 50	770 66	660 00	-----	-----	-----
4,164 35	3 50	122 06	4,488 75	-----	-----
1,785 01	324 21	334 27	579 59	9 00	258 79
8,310 94	1,904 00	-----	2,863 95	-----	-----
\$21,542 43	\$9,373 09	\$1,835 65	\$10,652 85	\$1,809 00	\$4,090 28

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	San Joaquin Light and Power Corporation	Santa Clara Valley Water Company
\$4,180 00	\$2,050 24	\$1,578 77	-----	\$2,296 64	-----
-----	-----	-----	-----	402 05	\$25 13
-----	454 77	700 89	\$583 66	319 51	367 45
-----	453 23	-----	250 63	449 89	59 79
-----	205 44	613 47	490 79	503 15	-----
-----	2,183 86	77 20	3,047 44	1,017 03	162 00
301 95	442 98	227 34	626 70	581 77	188 48
-----	2,267 71	1,750 88	2,256 70	586 77	300 00
\$4,481 95	\$8,058 23	\$4,948 55	\$7,255 92	\$6,156 81	\$1,100 85

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Santa Rosa Water Works	Sawtelle Water Company	Saticoy Water Company	Sentinel Heights Water Company	Solvang Water and Irrigation Company	South Feather Land and Water Company
\$4,381 65	\$7,329 10	-----	\$1,250 71	\$224 25	\$5,554 63
-----	140 73	-----	-----	171 61	-----
881 70	498 12	\$88 80	229 05	-----	-----
814 66	463 50	163 23	-----	-----	-----
-----	1,067 08	-----	-----	10 30	1,832 83
1,360 92	667 59	2,714 34	38 25	509 00	1,018 19
1,385 36	346 17	132 80	174 33	39 50	745 72
-----	-----	-----	-----	150 00	5,243 33
\$8,824 29	\$10,512 29	\$3,099 17	\$1,692 34	\$1,104 66	\$14,394 70

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	The Stine Canal Company
Operating labor and expenses.....	\$2,295 08
Repairs to operating capital.....	672 68
Distribution system labor and expense.....	
Repairs to distribution and transmission capital.....	612 51
Collection and promotion of business expenses.....	
General expense.....	2,327 88
Taxes.....	989 77
Depreciation, etc.	
Total operating expenses.....	\$6,847 92

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	Vacaville Water and Light Company
Operating labor and expenses.....	\$450 00
Repairs to operating capital.....	
Distribution system labor and expense.....	614 15
Repairs to distribution and transmission capital.....	
Collection and promotion of business expenses.....	
General expense.....	2,311 28
Taxes.....	397 75
Depreciation, etc.	384 87
Total operating expenses.....	\$4,158 05

TABLE No. 4

ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER COMPANIES

	West Riverside Canal Company
Operating labor and expenses.....	\$5,881 73
Repairs to operating capital.....	187 79
Distribution system labor and expense.....	
Repairs to distribution and transmission capital.....	
Collection and promotion of business expenses.....	
General expense.....	60 00
Taxes.....	1,597 69
Depreciation, etc.	
Total operating expenses.....	\$7,727 21

¹Sold to Southern California Edison Company November 30, 1917.

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Summit Lake Irrigation Company	Sycamore Canyon Water Company	Terra Bella City Water Company	Torrance Water, Light and Power Company	Ukiah Water and Improvement Company	Union Water Company
\$1,921 40	\$279 29	\$366 44	\$5,212 27	\$4,321 69	\$397 03
-----	-----	863 90	-----	-----	-----
-----	-----	83 02	1,619 09	169 13	342 17
-----	-----	170 10	130 95	182 76	-----
-----	-----	56 50	270 04	1,020 00	3,046 60
62 54	6 71	90 60	80 97	486 97	515 77
62 00	67 05	30 50	653 20	985 20	629 38
-----	-----	750 00	767 99	700 00	500 00
\$2,045 94	\$353 05	\$2,411 06	\$8,734 51	\$7,865 75	\$5,430 95

—Continued.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

Venice of America Water Company	Ventura County Power Company ¹	Vineyard Ditch Company	Victorville Domestic Water Company	Walnut Creek Water Company	Washington Water and Light Company
\$4,873 52	\$8,764 96	\$609 65	\$388 57	\$2,250 03	\$1,500 85
84 74	601 07	-----	294 82	186 24	191 35
283 68	215 14	-----	45 63	312 32	72 30
681 43	1,754 23	-----	134 02	-----	-----
293 52	1,257 59	-----	50 69	-----	303 87
1,655 79	2,080 76	52 60	1,278 20	815 81	276 00
533 08	2,757 27	118 49	69 07	211 40	212 15
1,200 00	4,272 64	-----	-----	-----	-----
\$9,605 76	\$21,703 66	\$780 74	\$2,261 00	\$3,775 80	\$2,556 52

—Concluded.

OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1917.

West San Joaquin Valley Water Company	Western States Gas and Electric Company	Willowbrook Water Company	Williams Water and Electric Company	Willits Water and Power Company	Total
\$5,103 93	-----	\$1,278 21	-----	-----	\$388,996 16
638 90	-----	-----	-----	-----	40,375 48
674 25	\$6,108 89	-----	-----	\$800 25	74,417 09
447 64	9,644 59	-----	\$351 00	675 77	74,864 08
809 67	-----	-----	-----	335 80	38,244 77
2,066 00	1,061 00	124 54	1,131 07	2,510 76	228,786 23
427 88	1,375 00	81 99	136 15	244 36	77,141 53
2,327 50	-----	-----	-----	-----	153,910 11
\$12,495 77	\$18,189 48	\$1,484 74	\$1,618 22	\$4,566 44	\$1,076,735 45

WAREHOUSEMEN, WHARFINGERS AND
WATER CARRIERS.

TABLES 1 and 2.

TABLE

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Alpaugh Warehouse and Milling Company	"B" Line Transfer Company	Bakersfield Unit Brick and Tile Company
<i>Assets.</i>			
Organization, franchises and patent rights -----		\$9,000 00	
Cost of plant, buildings and lands -----	\$3,766 61		\$37,297 80
Equipment -----	152 12	15,900 00	550 00
Miscellaneous -----			
Total fixed capital -----	\$3,918 73	\$24,900 00	\$37,847 80
Treasury securities -----			
Other investments -----			
Cash -----	9,672 00		1,564 45
Notes and accounts receivable -----	1,591 97	2,410 98	4,937 89
Material and supplies -----	10 00		
Miscellaneous -----	22 40		
Deferred debit item -----			
Deficit -----			44,816 41
Totals -----	\$5,639 82	\$27,310 98	\$89,166 55
<i>Liabilities.</i>			
Capital stock -----	\$850 00	\$16,003 00	\$77,010 00
Funded debt -----			7,500 00
Loans and notes payable -----	3,150 00		
Accounts payable -----	845 34	2,590 43	4,656 55
Miscellaneous -----			
Accrued liabilities not due -----			
Deferred credit items -----			
Surplus -----	794 48	8,717 55	
Totals -----	\$5,639 82	\$27,310 98	\$89,166 55

¹Includes premium on stock of \$2,625.00.

No. 1.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

California Wharf and Warehouse Company	California Navigation and Improvement Company	California Transportation Company	China Basin Warehouse Company	Chinn Warehouse Company	Crescent City Transportation Company
\$255,429 57 1,073 78	\$159,359 64 218,500 00	\$777,103 66	\$165,306 53 13,947 55	\$17,500 00 4,500 00	\$60,702 42
\$256,503 35	\$377,859 64 293,600 00	\$777,103 66	\$179,254 08	\$22,000 00	\$60,702 42
500 00 199 45 158,556 86 5,099 90 1,740 90	10,760 00 13,412 89 36,022 03 12,565 81 9,944 29	46,778 66 24,398 92 6,199 14 68,329 94	4,090 71 38,623 54 834 53	4,899 42 36,797 50 53,066 30 1,221 18	7,437 04 1,043 45
			2,228 10		25,167 09
\$422,600 46	\$754,164 66	\$922,810 32	\$225,030 96	\$117,984 40	\$94,350 00
\$250,000 00	\$600,000 00	\$500,000 00	\$149,110 00	\$27,625 00	\$94,350 00
880 83	17,266 26 2,168 22	5,000 00 79,265 33 5,059 33	998 27 13,021 07 3,894 61	28,245 35 24,556 55 9 25	
125,000 00 46,719 63	77,820 62 56,909 56	333,485 66	58,007 01	2,380 14 35,168 11	
\$422,600 46	\$754,164 66	\$922,810 32	\$225,030 96	\$117,984 40	\$94,350 00

TABLE NO. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Crescent City Wharf and Dock Company	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company
<i>Assets.</i>			
Organization, franchises and patent rights -----		180,000 00	
Cost of plant, buildings and lands -----	\$45,652 00	\$76,866 05	\$5,650 00
Equipment -----		20,000 00	
Miscellaneous -----		243 45	
Total fixed capital -----	\$45,652 00	\$277,109 50	\$5,650 00
Treasury securities -----		\$125,000 00	
Other investments -----			
Cash -----	39,976 08	1,722 42	931 47
Notes and accounts receivable -----	424 26	15,426 99	
Material and supplies -----		373 94	
Miscellaneous -----		5,336 68	
Deferred debit item -----			
Deficit -----			
Totals -----	\$86,052 34	\$124,969 53	\$6,581 47
<i>Liabilities.</i>			
Capital stock -----	\$50,000 00	\$300,000 00	\$5,650 00
Funded debt -----			
Loans and notes payable -----		14,000 00	
Accounts payable -----	3,112 05	40,307 10	
Miscellaneous -----		22 41	
Accrued liabilities not due -----			
Deferred credit items -----			
Surplus -----	32,940 29	70,640 02	931 47
Totals -----	\$86,052 34	\$124,969 53	\$6,581 47

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Danville Warehouse and Lumber Company	Davies Warehouse Company	Depue Warehouse Company	Etcheverry Warehouse Company	Farmers Alliance Business Association	Farmers Storage Company of Colusa
	\$30,425 00				
\$11,654 61	17,882 89	\$70,561 19	\$38,523 00	\$14,399 56	\$17,688 87
1,750 04	522 38	6,807 48	4,072 40	1,461 00	
\$13,404 65	\$48,830 27	\$77,368 67	\$42,595 40	\$15,860 56	\$17,688 87
				240 00	
836 62	595 62	1,716 45	17,593 01	17,294 86	1,055 02
15,043 08	5,242 39	67,335 62	25,906 07	11,374 13	83 90
2,666 95		250 00	45,193 03	7,879 15	
		80,302 79			
\$31,951 30	\$54,668 28	\$226,973 53	\$131,287 51	\$52,648 70	\$18,827 79
\$10,000 00	\$40,000 00	\$63,000 00	\$40,000 00	\$15,160 00	\$12,000 00
7,906 53	6,000 00	92,000 00	45,000 00	11,200 00	
3,513 98		4,415 64	19,025 89	16,801 81	
		8,576 84			
		7,826 97			
10,530 79	8,668 28	51,154 08	27,261 62	9,486 89	6,827 79
\$31,951 30	\$54,668 28	\$226,973 53	\$131,287 51	\$52,648 70	\$18,827 79

TABLE NO. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Farmers Union and Milling Company	Farmers Warehouse Company of Grimes	Fresno Warehouse Company
<i>Assets.</i>			
Organization, franchises and patent rights			
Cost of plant, buildings and lands	\$285,000 00	\$10,525 00	\$81,904 83
Equipment		175 00	
Miscellaneous			
Total fixed capital	\$285,000 00	\$10,700 00	\$81,904 83
Treasury securities			
Other investments			
Cash	1,538 52		715 61
Notes and accounts receivable	32,245 60		75,686 73
Material and supplies	29,740 28		
Miscellaneous	500 00		446 89
Deferred debit item			
Deficit			
Total	\$349,024 40	\$10,700 00	\$158,754 06
<i>Liabilities.</i>			
Capital stock	\$300,000 00	\$10,700 00	\$75,000 00
Funded debt			
Loans and notes payable	9,900 00		
Accounts payable	4,369 63		47 68
Miscellaneous			
Accrued liabilities not due			
Deferred credit item			27,482 83
Surplus	34,754 77		56,223 55
Totals	\$349,024 40	\$10,700 00	\$158,754 06

¹ Includes installments of \$1,267.47.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING 31, 1917.

Globe Warehouse Company	Goleta Farmers	Graugers Business Association	Harbor Warehouse Company	The Haslett Warehouse Company	The Hogue Kellogg Company
	\$994 56		\$100,000 00	\$16,950 00	
	8,425 12	\$171,714 82	5,234 88		\$17,004 97
\$249 75	3,794 48			63,889 76	
					15,791 13
\$249 75	\$13,214 16	\$171,714 82	\$105,234 88	\$80,839 76	\$32,796 10
				25,370 54	5,297 97
262 99	559 05	59 80	1,897 15	6,874 16	31,480 01
733 37	1,233 46	50,390 76	14,544 54	189,902 03	16,439 52
		1,195 68			244,731 11
		604 39			
\$1,246 11	\$15,006 67	\$223,965 45	\$121,676 57	\$302,986 49	\$330,744 71
\$500 00	\$6,247 47	\$168,055 84	\$100,000 00	\$100,000 00	\$9,000 00
	5,000 00	50,000 00		64,776 25	149,077 13
557 40		5,909 61	11,782 54	74,479 44	71,582 82
				7,102 49	
	2,502 39				
188 71	1,256 81		9,894 03	56,623 31	101,084 76
\$1,246 11	\$15,006 67	\$223,965 45	\$121,676 57	\$302,986 49	\$330,744 71

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Hollister Warehouse Company	Hueneme Wharf and Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights.....		
Cost of plant, buildings and lands.....	\$43,033 81	\$118,044 19
Equipment	1,814 59	8,616 07
Miscellaneous		
Total fixed capital.....	\$44,848 40	\$126,660 26
Treasury securities		
Other investments		
Cash	422 50	695 06
Notes and accounts receivable.....	17,737 15	4,084 10
Material and supplies.....	5,646 47	1,334 33
Miscellaneous	1,127 12	4,265 35
Deferred debit items.....		
Deficit	1,845 57	
Totals	\$71,627 21	\$137,039 10
<i>Liabilities.</i>		
Capital stock	\$50,000 00	\$60,000 00
Funded debt		
Loans and notes payable.....	13,900 00	40,000 00
Accounts payable	7,352 21	11,510 85
Miscellaneous	375 00	319 25
Accrued liabilities not due.....		
Deferred credit items.....		4,307 47
Surplus		20,901 53
Totals	\$71,627 21	\$137,039 10

¹ Includes appreciated value in fixed capital \$37,135.00 and assessments \$10,000.00.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Huntington Beach Warehouse Company	Imperial Grain and Warehouse Company	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company	Los Angeles Harbor Warehouse Company
			\$47,767 00		\$190 85
\$17,250 00	\$45,630 56	\$46,886 47	3,262 70	\$21,864 50	89,234 67
3,060 00			5,438 76	8,452 92	
1,761 77					
\$22,011 77	\$45,630 56	\$46,886 47	\$56,469 26	\$30,317 42	\$89,425 52
		50,000 00			
			700 00		
784 56		8,741 40	936 77	10,576 83	609 58
4,323 42	2,175 49	31,107 52	27,536 81	14,891 60	250 00
2,052 66			732 50	54,282 53	
		31,114 12	460 52		
\$29,172 41	\$47,806 05	\$167,849 51	\$86,835 83	\$110,068 38	\$90,285 10
\$18,000 00	\$45,800 00	\$100,000 00	\$10,000 00	\$38,700 00	\$56,600 00
			600 00		33,000 00
1,200 00		17,050 00	11,244 36	48,025 96	
3,011 72		10,107 43	14,783 50	3,029 42	
16 72			48,511 51		
665 84		35,134 82			
6,278 13	2,006 05	5,557 26	1,696 49	20,313 00	685 10
\$29,172 41	\$47,806 05	\$167,849 51	\$86,835 86	\$110,068 38	\$90,285 10

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Los Angeles Valley Warehouse Company	Los Angeles Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights-----	-----	-----
Cost of plant, buildings and lands-----	-----	\$316,735 91
Equipment -----	-----	11,279 17
Miscellaneous -----	-----	1,554 88
Total fixed capital-----	-----	\$329,569 96
Treasury securities -----	9,970 00	-----
Other investments -----	-----	-----
Cash -----	54 10	7,670 50
Notes and accounts receivable-----	1,631 03	73,288 49
Material and supplies-----	-----	-----
Miscellaneous -----	-----	¹ 365,000 00
Deferred debit items-----	-----	-----
Deficit -----	-----	-----
Totals -----	\$11,655 13	\$775,528 95
<i>Liabilities.</i>		
Capital stock -----	\$10,000 00	\$500,000 00
Funded debt -----	-----	130,000 00
Loans and notes payable-----	-----	26,000 00
Accounts payable -----	-----	23 49
Miscellaneous -----	-----	3,794 09
Accrued liabilities not due-----	-----	-----
Deferred credit items-----	-----	-----
Surplus -----	1,655 13	115,711 37
Totals -----	\$11,655 13	\$775,528 95

¹Discount on stock.²Capital worth.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING 31, 1917.

Madison Warehouse Company	Martinez- Benicia Ferry and Trans- portation Company	Mission Warehouse Company	Monticello Steamship Company	Outer Harbor Dock and Wharf Company	Pacific Steamship Company
\$19,481 95	\$106,216 27	\$5,246 41	\$105,347 40 567,701 86	\$4,291,530 24 30,582 62 386,347 33	\$491,015 24
\$19,481 95	\$106,216 27	\$5,246 41	\$673,049 26	\$4,708,460 19	\$491,015 24
1,789 45	4,122 80	202 62 682 70	125,963 42 120,340 50 21,660 81	21,654 88 25,564 74	116,580 00 55,510 51 1,327,986 84 199,694 75 305,639 35
	6,950 00			1,172 84	
				557,098 85	
\$21,271 40	\$117,289 07	\$6,131 73	\$941,013 99	\$5,313,951 50	\$2,496,426 69
\$3,500 00	\$28,760 00	\$4,300 00	\$600,000 00	\$2,625,150 00 940,000 00 970,576 80 774,270 93	\$1,000,000 00 162,000 00 77,000 00 661,868 30 581,028 55 13,845 18
17,587 52	332 35	900 35	63,398 41	3,953 77	
183 88	3,500 00 84,696 72	931 38	182,428 40 95,187 18		684 66
\$21,271 40	\$117,289 07	\$6,131 73	\$941,013 99	\$5,313,951 50	\$2,496,426 69

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	Pacific Wharf and Storage Company	Petaluma Bonded Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights.....	\$1,000,000 00	-----
Cost of plant, buildings and lands.....		\$25,592 79
Equipment	507,034 71	-----
Miscellaneous		-----
Total fixed capital.....	\$1,507,034 71	\$25,592 79
Treasury securities		-----
Other investments		-----
Cash	15,737 61	70 66
Notes and accounts receivable	29,434 04	5,594 60
Material and supplies.....	919 86	-----
Miscellaneous	11,556 84	51 06
Deferred debit items.....	44,415 00	-----
Deficit	254,750 27	-----
Totals	\$1,863,848 33	\$31,309 11
<i>Liabilities.</i>		
Capital stock	\$1,000,000 00	\$30,000 00
Funded debt	460,000 00	-----
Loans and notes payable.....	14,136 69	-----
Accounts payable	3,060 72	-----
Miscellaneous	55,200 00	-----
Accrued liabilities not due.....		-----
Deferred credit items.....	¹ \$31,450 92	-----
Surplus		1,309 11
Totals	\$1,863,848 33	\$31,309 11

¹Assessments.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

Pierce Warehouse Company	Port Costa Warehouse and Dock Company	Port Costa Wharf Company	The Richmond and San Rafael Ferry and Transportation Company	San Bernardino Milling Company	San Diego and Coronado Ferry Company
			\$5,000 00		\$125,000 00
\$33,700 00	\$552,187 97	\$15,000 00	23,191 59	\$19,281 42	35,664 30
300 00			1,013 80	372 00	113,781 40
			520 00		509 43
\$34,000 00	\$552,187 97	\$15,000 00	\$29,725 39	\$19,653 42	\$274,955 13
204 71	3,143 70	8,249 69	11,960 41	3,263 77	4,751 87
	20,496 00	2,100 00	1,929 79	24,680 35	116,707 65
			112 94	21,754 21	199 69
	1,265 99			16,265 87	731 75
\$34,204 71	\$577,093 66	\$25,349 69	\$43,728 53	\$85,617 62	\$397,346 09
\$34,000 00	\$500,000 00	\$15,000 00	\$25,000 00	\$50,000 00	\$250,000 00
	2,004 75				
			6,193 77	31,531 63	2,339 65
	50,000 00		6,600 00	2,176 59	93,983 77
204 71	25,088 91	10,349 69	5,934 76	1,909 40	51,022 67
\$34,204 71	\$577,093 66	\$25,349 69	\$43,728 53	\$85,617 62	\$397,346 09

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	San Francisco and Portland Steamship Company	San Francisco Warehouse Company
<i>Assets.</i>		
Organization, franchises and patent rights.....	-----	-----
Cost of plant, buildings and lands.....	-----	\$40,000 00
Equipment	\$839,310 33	25,500 00
Miscellaneous	-----	-----
Total fixed capital.....	\$839,310 33	\$65,500 00
Treasury securities	-----	-----
Other investments	-----	-----
Cash	246,384 82	5,788 73
Notes and accounts receivable.....	337,348 48	2,786 96
Material and supplies.....	12,824 70	1,175 50
Miscellaneous	124 58	-----
Deferred debit items.....	49,115 28	-----
Deficit	-----	-----
Totals	\$1,485,108 19	\$75,251 19
<i>Liabilities.</i>		
Capital stock	\$500,000 00	\$40,000 00
Funded debt	-----	-----
Loans and notes payable.....	-----	-----
Accounts payable	218,300 29	-----
Miscellaneous	8,296 65	-----
Accrued liabilities not due.....	3,742 37	-----
Deferred credit items.....	278,289 35	-----
Surplus	476,479 53	35,251 19
Totals	\$1,485,108 19	\$75,251 19

¹Assessments.

—Continued.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING
31, 1917.

San Miguel Flouring Mill Company	San Pedro Transportation Company	The San Ramon Warehouses	Sawtelle Warehouse Company	Sea Foam Warehouse Company	Shattuck and Nimmo Warehouse Company
	\$20,000 00			\$300 00	
\$22,260 69	1,138 00	\$10,000 00	\$15,000 00		
	58,001 43		3,747 47		\$18,084 30
\$22,260 69	\$79,139 43	\$10,000 00	\$18,747 47	\$300 00	\$18,084 30
3,667 22	7,108 84	305 76	170 55	297 85	9,048 30
6,999 28	1,338 95		4,279 93	550 90	17,036 11
4,983 78	194 67		3,797 07		1,146 05
181 52			1,213 43		
	2,391 31	6,093 89			
\$38,092 49	\$90,173 20	\$16,399 65	\$28,208 45	\$1,148 75	\$45,314 76
\$25,000 00	\$50,000 00	\$15,000 00	\$18,000 00	\$600 00	\$30,000 00
10,389 64	5,000 00		3,000 00		
1,341 66	771 20	1,399 65	70 55		3,905 52
	15,000 00				
	29,402 00		491 71		
1,361 19			6,646 19	548 75	11,409 24
\$38,092 49	\$90,173 20	\$16,399 65	\$28,208 45	\$1,148 75	\$45,314 76

TABLE No. 1

ABSTRACT OF BALANCE SHEETS OF WAREHOUSEMEN, WHARFINGERS AND
DECEMBER

	South End Warehouse Company	Southern Pacific Milling Company
<i>Assets.</i>		
Organization, franchises and patent rights-----		
Cost of plant, buildings and lands-----		\$675,459 37
Equipment-----	\$10,555 31	
Miscellaneous-----		
Total fixed capital-----	\$10,555 31	\$675,459 37
Treasury securities-----		
Other investments-----	640 00	670,974 86
Cash-----	1,487 54	5,388 61
Notes and accounts receivable-----	17,298 33	394,664 44
Material and supplies-----		
Miscellaneous-----	8,037 69	52,708 63
Deferred debit items-----		
Deficit-----		
Totals-----	\$38,018 87	\$1,799,195 91
<i>Liabilities.</i>		
Capital stock-----	\$10,000 00	\$765,300 00
Funded debt-----		
Loans and notes payable-----		329,325 00
Accounts payable-----	154 18	116,841 06
Miscellaneous-----		52,430 13
Accrued liabilities not due-----	2,437 69	
Deferred credit items-----		
Surplus-----	25,427 00	535,299 72
Totals-----	\$38,018 87	\$1,799,195 91

—Concluded.

WATER CARRIERS OPERATING IN CALIFORNIA DURING YEAR ENDING 31, 1917.

State Warehouse Company	Stearns Wharf Company	The Sunset Terminal Warehouse Company	Ventura Wharf and Warehouse Company	Willows Warehouse Association	Total
					\$1,535,628 21
	\$150,000 00		\$40,171 58	\$61,525 32	\$8,527,988 47
		\$1,816 89	10,778 02		3,852,646 29
					406,727 99
	\$150,000 00	\$1,816 89	\$50,949 60	\$61,525 32	\$14,322,990 96
		249,500 00			728,310 00
					956,786 79
	2,158 43	392 49	592 83		767,874 63
7,657 71		47,781 87	6,957 06	867 31	3,424,782 60
			15,583 08		734,210 40
			420 41	1,031 68	980,237 48
					93,530 28
		11,051 95			906,047 83
\$7,657 71	\$152,158 43	\$310,543 20	\$74,502 98	\$63,424 31	\$22,914,770 97
\$30 00	\$150,000 00	\$250,000 00	\$59,000 00	\$50,000 00	\$12,038,001 31
					1,733,100 00
		52,525 55	5,000 00	3,800 00	2,122,432 28
		8,017 65	1,930 25	1,132 80	2,346,567 49
					792,290 08
					31,081 50
					1,319,450 83
7,627 71	2,158 43		8,572 73	8,491 51	2,531,847 48
\$7,657 71	\$152,158 43	\$310,543 20	\$74,502 98	\$63,424 31	\$22,914,770 97

TABLE

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Alpaugh Warehouse and Milling Company	"B" Line Transfer Company	Bakersfield Unit Brick and Tile Company
Operating revenues -----	\$2,834 66	\$53,110 55	\$12,402 88
Operating expenses -----	1,648 63	53,032 00	6,851 08
Net operating revenue -----	\$1,186 03	\$78 55	\$5,551 80
Net operating loss -----			
Nonoperating revenue -----	102 50		
Gross corporate income -----	\$1,288 53	\$78 55	\$5,551 80
Gross corporate loss -----			
<i>Deductions.</i>			
Interest accrued on funded debt -----			
Other interest -----	\$244 84		\$952 60
Miscellaneous -----	356 27		
Total deductions -----	\$601 11		\$952 60
Net corporate income -----	\$687 42	\$78 55	\$4,599 20
Net corporate loss -----			
Dividends -----			
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	16 40		308 23
Surplus on December 1, 1916 -----	123 46	8,639 00	
Deficit on December 31, 1916 -----			49,107 38
Surplus on December 31, 1917 -----	794 48	8,717 55	
Deficit on December 31, 1917 -----			44,816 41

No. 2.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

California Wharf and Warehouse Company	California Navigation and Improve- ment Company	California Transportation Company	China Basin Warehouse Company	Chinn Warehouse Company	Crescent City Transportation Company
\$78,685 14	\$284,954 65	\$667,003 90	\$259,274 59	\$55,144 61	\$118,726 78
59,404 90	244,716 29	630,356 26	225,903 51	31,249 97	117,889 78
\$19,280 24	\$40,238 36	\$36,647 64	\$33,371 08	\$23,894 64	\$837 00
	158 89			236 40	
\$19,280 24	\$40,397 25	\$36,647 64	\$33,371 08	\$24,131 04	\$837 00
				\$2,294 84	
\$1,163 82	\$34,489 62	\$20,000 00			
\$11,163 82	\$34,489 62	\$20,000 00		\$2,294 84	
\$8,116 42	\$5,907 63	\$16,647 64	\$33,371 08	\$21,836 20	\$837 00
25,000 00		15,000 00	12,760 00	12,500 00	
			1,134 50		59,350 00
63,603 21	51,001 93	331,838 02	8,698 60	25,831 91	33,345 91
			15,275 08		
46,719 63	56,909 56	333,485 66		35,168 11	
			2,228 10		25,167 09

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Crescent City Wharf and Dock Company	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company
Operating revenues -----	\$25,840 20	\$33,192 27	\$2,213 96
Operating expenses -----	25,577 10	36,679 70	1,766 48
Net operating revenue -----	\$263 10		\$447 48
Net operating loss -----		\$3,487 43	
Nonoperating revenue -----			
Gross corporate income -----	\$263 10		\$447 48
Gross corporate loss -----		\$3,487 43	
<i>Deductions.</i>			
Interest accrued on funded debt -----			
Other interest -----			
Miscellaneous -----			
Total deductions -----			
Net corporate income -----	\$263 10		\$447 48
Net corporate loss -----		\$3,487 43	
Dividends -----	6,000 00		847 50
Miscellaneous additions to income -----		179 61	
Miscellaneous deductions from income -----		1,550 78	
Surplus on December 1, 1916 -----	38,677 19	75,498 62	1,331 49
Deficit on December 31, 1916 -----			
Surplus on December 31, 1917 -----	32,940 29	70,640 02	931 47
Deficit on December 31, 1917 -----			

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

Danville Warehouse and Lumber Company	Darles Warehouse Company	Depue Warehouse Company	Etcheverry Warehouse Company	Farmers Alliance Business Association	Farmers Storage Company of Colusa
\$8,596 50	\$17,318 67	\$127,089 57	\$29,305 30	\$14,125 29	\$10,307 78
7,155 30	10,763 38	104,500 62	11,184 22	8,758 59	7,283 20
\$1,441 20	\$6,555 29	\$22,588 95	\$18,121 08	\$5,366 70	\$3,024 58
			2,502 56		
\$1,441 20	\$6,555 29	\$22,588 95	\$20,623 64	\$5,366 70	\$3,024 58
		\$202 02	\$1,415 50		\$3 65
		2,047 00			2,398 30
		\$2,249 02	\$1,415 50		\$2,401 95
\$1,441 20	\$6,555 29	\$20,339 93	\$19,208 14	\$5,366 70	\$622 63
2,100 00			5,000 00		600 00
2,666 95					
8,522 64	2,112 99	3,886 41	2,205 38	4,120 19	6,805 16
		34,700 56	15,258 86		
10,530 79	8,668 28	51,154 08	27,261 62	9,486 89	6,827 79

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Farmers Union and Milling Company	Farmers Warehouse Company of Grimes	Fresno Warehouse Company
Operating revenues -----	\$31,306 57	\$2,345 83	\$25,959 72
Operating expenses -----	22,577 71	1,688 43	14,516 99
Net operating revenue -----	\$8,728 86	\$657 40	\$11,442 73
Net operating loss -----			
Nonoperating revenue -----	10,288 63		129 03
Gross corporate income -----	\$19,017 49	\$657 40	\$11,571 76
Gross corporate loss -----			
<i>Deductions.</i>			
Interest accrued on funded debt -----			
Other interest -----			
Miscellaneous -----			\$3,750 00
Total deductions -----			\$3,750 00
Net corporate income -----	\$19,017 49	\$657 40	\$7,821 76
Net corporate loss -----			
Dividends -----	15,000 00	642 00	
Miscellaneous additions to income -----			
Miscellaneous deductions from income -----	4,548 24	15 40	
Surplus on December 31, 1916 -----	35,285 52		48,401 79
Deficit on December 1, 1916 -----			
Surplus on December 31, 1917 -----	34,754 77		56,223 55
Deficit on December 31, 1917 -----			

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

Globe Warehouse Company	Goleta Farmers	Grangers Business Association	Harbor Warehouse Company	The Haslett Warehouse Company	The Hogue Kellogg Company
\$10,236 64 8,774 66	\$14,039 75 11,344 21	\$40,680 54 34,810 98	\$63,864 04 66,914 85	\$326,484 57 291,703 87	\$74,185 72 56,012 09
\$1,461 98	\$2,695 54	\$5,869 56		\$34,780 70	\$18,173 63
	32 00	4,946 79	\$3,050 81 27 06	13,249 01	10,320 00
\$1,461 98	\$2,727 54	\$10,816 35	\$3,023 75	\$48,029 71	\$28,493 63
	\$412 23				
			\$1,072 57	\$2,994 10	\$10,902 36
	\$412 23		\$1,072 57	\$2,994 10	\$10,902 36
\$1,461 98	\$2,315 31	\$10,816 35		\$45,035 61	\$17,591 27
	316 40	5,955 30	\$4,096 32	12,000 00	
28 05	1,197 33	17,588 14	965 70	20,065 30	
1,245 22	455 23	12,122 70	14,956 05	43,658 00	83,493 49
188 71	1,256 81		9,894 03	56,628 31	101,084 76
		604 39			

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Hollister Warehouse Company	Hueneme Wharf and Warehouse Company
Operating revenues -----	\$9,074 96	\$47,164 03
Operating expenses -----	9,102 45	40,145 00
Net operating revenue -----		\$7,019 03
Net operating loss -----	\$27 49	
Nonoperating revenue -----		3,355 18
Gross corporate income -----		\$10,374 21
Gross corporate loss -----	\$27 49	
<i>Deductions.</i>		
Interest accrued on funded debt -----		
Other interest -----		\$3,116 33
Miscellaneous -----		
Total deductions -----		\$3,116 33
Net corporate income -----		\$7,257 88
Net corporate loss -----	\$27 49	
Dividends -----		
Miscellaneous additions to surplus -----		6 73
Miscellaneous deductions from surplus -----		10,496 05
Surplus on December 31, 1916 -----		24,132 97
Deficit on December 31, 1916 -----	1,818 08	
Surplus on December 31, 1917 -----		20,901 53
Deficit on December 31, 1917 -----	1,845 57	

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

Huntington Beach Warehouse Company	Imperial Grain and Warehouse Company	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company	Los Angeles Harbor Warehouse Company
\$8,163 91	\$1,740 61	\$47,222 00	\$89,776 75	\$31,873 36	-----
7,597 06	374 96	20,452 60	89,769 44	16,173 20	-----
\$566 85	\$1,365 65	\$26,769 40	\$7 31	\$15,700 16	-----
-----	-----	-----	816 99	-----	\$5,651 65
\$566 85	\$1,365 65	\$26,769 40	\$824 30	\$15,700 16	\$5,651 65
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	\$2,040 50
-----	-----	\$1,212 14	\$498 56	-----	1,575 93
-----	-----	\$1,212 14	\$498 56	-----	\$3,616 43
\$566 85	\$1,365 65	\$25,557 26	\$325 74	\$15,700 16	\$2,035 22
-----	-----	20,000 00	-----	16,254 00	1,415 00
-----	-----	-----	145 04	-----	-----
5,711 28	640 40	4,528 11	1,086 21	-----	-----
-----	-----	4,528 11	2,311 92	20,866 84	64 88
6,278 13	2,006 05	5,557 26	1,696 49	20,313 00	685 10
-----	-----	-----	-----	-----	-----

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Los Angeles Valley Warehouse Company	Los Angeles Warehouse Company
Operating revenues	\$10,425 63	\$91,110 48
Operating expenses	8,770 50	58,302 69
Net operating revenue	\$1,655 13	\$32,807 79
Net operating loss		
Nonoperating revenue		
Gross corporate income	\$1,655 13	\$32,807 79
Gross corporate loss		
<i>Deductions.</i>		
Interest accrued on funded debt		\$8,915 00
Other interest		
Miscellaneous		907 97
Total deductions		\$9,822 97
Net corporate income	\$1,655 13	\$22,984 82
Net corporate loss		
Dividends		
Miscellaneous additions to surplus		1,236 67
Miscellaneous deductions from surplus		
Surplus on December 31, 1916		91,489 88
Deficit on December 31, 1916		
Surplus on December 31, 1917	1,655 13	115,711 37
Deficit on December 31, 1917		

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

Madison Warehouse Company	Martinez- Benicia Ferry and Trans- portation Company	Mission Warehouse Company	Monticello Steamship Company	Outer Harbor Dock and Wharf Company	Pacific Steamship Company
\$3,579 57	\$95,320 08	\$326 12	\$430,639 71	\$119,732 16	\$8,581,017 68
3,122 81	49,677 04	444 18	332,557 17	123,656 54	8,431,714 85
\$456 76	\$45,643 04		\$98,082 54		\$149,302 83
		\$118 06		\$3,924 38	
	407 70		16,516 07		48,212 15
\$456 76	\$46,050 74		\$114,598 61		\$197,514 98
		\$118 06		\$3,924 38	
				\$47,500 00	\$6,615 00
				96,758 94	10,878 04
			\$7,021 68		50,362 56
			\$7,021 68	\$144,258 94	\$67,855 60
\$456 76	\$46,050 74		\$107,576 93		\$129,659 38
		\$118 06		\$148,183 32	
	2,876 00		72,000 00		
	5,343 47	18 95	75 20		10,601 87
180 44		33 20	75 00		66,974 02
	36,178 51	1,063 69	59,610 05		
92 44				408,915 53	72,602 57
183 88	84,696 72	931 38	95,187 18		684 66
				557,098 85	

TABLE No. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	Pacific Wharf and Storage Company	Petaluma Bonded Warehouse Company
Operating revenues -----	\$41,939 82	\$505 30
Operating expenses -----	40,720 72	602 32
Net operating revenue -----	\$1,219 10	
Net operating loss -----		\$97 02
Nonoperating revenue -----		
Gross corporate income -----	\$1,219 10	
Gross corporate loss -----		\$97 02
<i>Deductions.</i>		
Interest accrued on funded debt -----	\$27,600 00	
Other interest -----		
Miscellaneous -----		
Total deductions -----	\$27,600 00	
Net corporate income -----		
Net corporate loss -----	\$26,380 90	\$97 02
Dividends -----		
Miscellaneous additions to surplus -----	20,428 86	
Miscellaneous deductions from surplus -----	10,832 22	
Surplus on December 31, 1916 -----		1,406 13
Deficit on December 31, 1916 -----	237,966 01	
Surplus on December 31, 1917 -----		1,309 11
Deficit on December 31, 1917 -----	254,750 27	

—Continued.

MEN, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

Pierce Warehouse Company	Port Costa Warehouse and Dock Company	Port Costa Wharf Company	The Richmond and San Rafael Ferry and Transportation Company	San Bernardino Milling Company	San Diego and Coronado Ferry Company
\$84 43	\$33,551 56	\$3,474 60	\$48,519 80	\$13,842 30	\$103,136 46
241 12	34,996 77	1,476 73	37,104 96	13,292 13	70,408 40
		\$1,997 87	\$11,414 84	\$550 17	\$32,728 06
\$156 69	\$1,445 21				
812 50			769 17		5,814 17
\$655 81		\$1,997 87	\$12,184 01	\$550 17	\$38,542 23
	\$1,445 21				
			\$3,100 00		
			\$3,100 00		
\$655 81		\$1,997 87	\$9,084 01	\$550 17	\$38,542 23
	\$1,445 21				
510 00	20,000 00	2,700 00			
					303 93
	50,000 00			1,158 84	35,263 15
58 90	96,534 12	11,051 82		2,518 07	47,439 66
			3,149 25		
204 71	25,088 91	10,349 69	5,934 76	1,909 40	51,022 67

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	San Francisco and Portland Steamship Company	San Francisco Warehouse Company
Operating revenues -----	\$1,060,978 47	\$172,486 49
Operating expenses -----	872,042 63	147,789 47
Net operating revenue -----	\$188,935 84	\$24,697 02
Net operating loss -----		
Nonoperating revenue -----	9,353 96	
Gross corporate income -----	\$198,289 80	\$24,697 02
Gross corporate loss -----		
<i>Deductions.</i>		
Interest accrued on funded debt -----	1,375 00	
Other interest -----	2,563 04	
Miscellaneous -----	25,292 67	
Total deductions -----	\$29,230 71	
Net corporate income -----	\$169,059 09	\$24,697 02
Net corporate loss -----		
Dividends -----		
Miscellaneous additions to surplus -----	160 69	
Miscellaneous deductions from surplus -----	4,665 36	31,892 34
Surplus on December 31, 1916 -----	311,925 11	42,446 51
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----	476,479 53	35,251 19
Deficit on December 31, 1917 -----		

—Continued.

MEN. WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

San Miguel Flouring Mill Company	San Pedro Transportation Company	The San Ramon Warehouses	Sawtelle Warehouse Company	Seafoam Warehouse Company	Shattuck and Nimmo Warehouse Company
\$13,268 45	\$62,056 82	\$4,363 50	\$9,492 69	\$685 66	\$24,210 37
13,726 61	52,459 71	3,892 16	7,915 10	586 14	18,754 95
	\$9,937 21	\$471 34	\$1,577 59	\$99 52	\$5,455 42
\$458 16					198,470 54
	\$9,937 21	\$471 34	\$1,577 59	\$99 52	\$203,925 96
\$458 16					
					\$7,738 63
					148,636 65
					\$156,375 28
	\$9,937 21	\$471 34	\$1,577 59	\$99 52	\$47,550 68
\$458 16					\$358,000 00
	5,821 23				
1,819 35	6,507 29	6,565 23	5,068 60	449 23	321,858 56
1,361 19			6,646 19	548 75	11,409 24
	2,391 31	6,093 89			

TABLE NO. 2

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSE
DURING YEAR ENDING

	South End Warehouse Company	Southern Pacific Milling Company
Operating revenues -----	\$134,917 81	\$442,672 33
Operating expenses -----	113,696 88	297,069 85
Net operating revenue -----	\$21,220 93	\$145,602 48
Net operating loss -----		
Nonoperating revenue -----		10,395 94
Gross corporate income -----	\$21,220 93	\$155,998 42
Gross corporate loss -----		
<i>Deductions.</i>		
Interest accrued on funded debt -----		
Other interest -----		\$3,850 19
Miscellaneous -----		
Total deductions -----		\$3,850 19
Net corporate income -----	\$21,220 93	\$152,148 23
Net corporate loss -----		
Dividends -----	20,000 00	47,408 64
Miscellaneous additions to surplus -----		6,967 93
Miscellaneous deductions from surplus -----		27,160 99
Surplus on December 31, 1916 -----	24,206 07	450,753 19
Deficit on December 31, 1916 -----		
Surplus on December 31, 1917 -----	25,427 00	535,299 72
Deficit on December 31, 1917 -----		

—Concluded.

MEN. WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA
DECEMBER 31, 1917.

State Warehouse Company	Stearns Wharf Company	The Sunset Terminal Warehouse Company	Ventura Wharf and Warehouse Company	Willows Warehouse Association	Total
\$18,554 60	\$23,808 82	\$46,024 55	\$113,628 19	\$14,044 07	\$14,342,984 82
17,626 41	17,411 26	43,258 37	109,768 10	10,046 36	13,209,812 34
\$928 19	\$6,397 56	\$2,766 18	\$3,860 09	\$3,997 71	\$1,133,172 48
			9,624 33		352,193 22
\$928 19	\$6,397 56	\$2,766 18	\$13,484 42	\$3,997 71	\$1,485,365 70
					\$94,045 50
				\$81 00	131,010 41
			\$6,828 60	837 71	334,949 95
			\$6,828 60	\$918 71	\$560,005 86
\$928 19	\$6,397 56	\$2,766 18	\$6,655 82	\$3,079 00	\$925,359 84
	12,000 00				686,884 84
		3,300 00			49,270 40
6,699 52	7,760 87	10,518 13	1,916 91	5,412 51	373,891 12
7,627 71	2,158 43	11,051 95	8,572 73	8,491 51	1,711,945 37
					1,625,799 65

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